



Publisher: S.A. Salam Publications UK, 19 Cheetham Hill Road, Manchester, United Kingdom
Sales Offices in Pakistan: 1st Floor, Salam Chambers, 22-Link Mcleod Road., Lahore.
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S. A. SALAM's Complete Provincial Sales Tax Laws

47th Update – July 15, 2026

Please find enclosed **151** updated pages so as to complete and update your copy of Complete Provincial Sales Tax Laws. Kindly insert as follows:–

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Your's sincerely
Abdul Rab Khan
Manager

Note from the Author

It gives me great pleasure to complete the 47th update of Complete Provincial Sales Tax Laws. This update covers:-

-Punjab Finance Act, 2026;

-Sindh Finance Act, 2026; and

-SRB Notifications: SRB-3-4/21/2026 to SRB-3-4/27/2026.

These are briefly explained as under:-

Part IV –Punjab Revenue Authority Act & Rules

1. On page IV-11 onwards, various provisions of the Punjab Sales Tax on Services Act, 2012 have been amended by **Punjab Finance Act, 2026** dated July 01, 2026.

Part V –Act & Rules - Sindh Revenue Authority

2. On page V-49 onwards, various provisions of the Sindh Sales Tax on Services Act, 2011 have been amended by **Sindh Finance Act, 2026** dated June 30, 2026.
3. On page V-141 onwards, various Rules of the Sindh Sales Tax on Services Rules, 2011 have been amended by **No. SRB-3-4/27/2026** dated June 30, 2026.
4. On page V-287, **Rules 2 & 3** of the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014 have been amended by **No. SRB-3-4/24/2026** dated June 30, 2026. This is re: Application and commencement.
5. On page V-319, **Rules 3, 8, 12 & Schedule** of the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022 have been amended by **No. SRB-3-4/25/2026** dated June 30, 2026. This is re: PoS Integration.
6. On page V-343, **Rule 3** of the Sindh Sales Tax Special Procedure (Collection Agent) Rules, 2024 have been amended by **No. SRB-3-4/26/2026** dated June 30, 2026. This is re: **Collection of sales tax and deposit of collected amount.**

Part VA –Notifications - Sindh Revenue Authority

7. On page VA-94, No. SRB-3-4/21/2021 dated June 30, 2021 has been amended by **No. SRB-3-4/22/2026** dated June 30, 2026. This is re: Allowing extension in its validity, for the period upto 30th June, 2028, of reduced rate of 5% SST on the services provided or rendered by recruiting agents for overseas employment of persons.
8. On page VA-96, No. SRB-3-4/22/2022 dated June 28, 2022 has been amended by **No. SRB-3-4/23/2026** dated June 30, 2026. This is re: Extension in the scope of exemption of services procured by GIZ.
9. On page VA-110, **No. SRB-3-4/21/2026** dated June 29, 2026 has been reproduced. This is re: Time-bound and conditional exemption of SST liabilities of insurance sector services for the period during 01.07.2019 to 30.06.2026.

Your suggestions and comments are very useful for improvement of the work which will be highly appreciated.

Sheikh Asif Salam
Chartered Accountant

**THE BALOCHISTAN SALES TAX
ON SERVICES ACT, 2015**

(VI of 2015)

[03rd July, 2015]

An

Act

to provide for the levy of a tax on services provided, rendered, initiated, received, originated, executed or consumed in Balochistan.

No. PAB/Legis:v(16)/2015, Quetta, the July 03, 2015.— The Balochistan Sales Tax on Services Bill, 2015 (Bill No.16 of 2015), having been passed by the Provincial Assembly of Balochistan on 25th June, 2015 and assented to by the Governor, Balochistan on 3rd July, 2015 is hereby published as an Act of the Balochistan Provincial Assembly.

Preamble.

¹[WHEREAS in accordance with the constitution of the Islamic Republic of Pakistan, 1973 the imposition, administration, collection and enforcement of taxes on service is the prerogative of the Provinces.

AND WHEREAS it is expedient to provide for the levy of a tax on services provided rendered, initiated, originated ²[.] executed, received or consumed in the Province of Balochistan and to deal with all matters incidental and ancillary thereto or connected therewith.]

Chapter I

Preliminary

1. Short title, Extent and Commencement.— (1) This Act shall be called the Balochistan Sales Tax on Services Act ³[.] 2015.

(2) It extends to the whole ⁴[of the Province] of Balochistan ⁵[].

(3) This Act shall come into force on and from 1st day of July, 2015.

(4) Notwithstanding sub-section (3), the Government may, by notification in the official Gazette, specify services or class or classes of services in respect of which tax shall be collected and paid with effect from the date subsequent to and different from the date of the commencement of this Act.

¹Substituted for “Where it is expedient to provide for the levy of a tax on services provided, rendered, initiated, originated, executed, received or consumed in Balochistan and to deal with ancillary matters. It is hereby enacted as follows:—” by Balochistan Finance Act, 2023 dated June 27, 2023.

²Comma inserted by Balochistan Finance Act, 2026 dated June 29, 2026.

³Comma inserted by BRA amendment Act No.2 of 2019 dated January 15, 2019, effective 1-7-15.

⁴Words inserted by Balochistan Finance Act, 2023 dated June 27, 2023.

⁵Words “except its Tribal Areas” omitted by BRA amendment Act No.2 of 2019 dated January 15, 2019, effective 1-7-15.

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¹**[2. Definitions.**– In this Act, unless there is anything repugnant in the subject or context,-

(1) “**Act**” means the Balochistan Sales Tax on Services Act, 2015 (Act No. VI of 2015);

²[(1A) “**Active taxpayer**” means a registered person who does not fall in any of the following categories:-

- (a) whose registration is suspended in terms of section 28; and
- (b) who has failed to e-file his returns consecutively for four tax period]

³[]

(4) “**Adjudicating Authority**” means and includes the officers competent to adjudicate and decide the cases as prescribed by section 60 of the Act;

³[]

¹S. 2 substituted by BRA amendment Act No.2 of 2019 dated January 15, 2019, effective 1-7-15.

²S. 2(1A) inserted by BRA Finance Act, 2024 w.e.f. 1 July, 2024.

³Clauses (2), (3), (5), (6), (7), (8), (9), (10) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Before omission these read as follows:-

“(2) “**Accountant**” means-

- (a) a chartered accountant as defined in the Chartered Accountants Ordinance, 1961 (Ordinance No. X of 1961), and includes the Associate and Fellow members thereof;
- (b) a cost and management accountant as defined in the Cost and Management Accountants Act, 1966 (Act No. XIV of 1966), and includes the Associate and Fellow members thereof;
- (c) a firm or an association of chartered accountants or cost and management accounts; and
- (d) other accountants or association of accountants notified in this behalf by the Authority;

(3) “**Additional Commissioner**” means a person appointed as an Additional Commissioner of the Balochistan Revenue Authority under section 39 of the Act;”

“(5) “**Advertisement**” means the act or process of advertising something and includes a notice, circular, label, wrapper, document, banner, hoarding, billboard, or any other audio or visual representation made or displayed by any means including print media, electronic media, telecommunication media, light, paint, colouration, sound, smoke or gas, or otherwise;

(6) “**Advertising Agent**” means a person engaged in providing any service connected with the making, preparation, display, demonstration or exhibition of advertisement in any manner and includes an advertising agency or media agent or advertising or media consultant or media buying house, by whatever name called;”

“(7) “**Agent**” means a person who is authorized to act on behalf of another person (called ‘the principal’) to create a legal relationship with a third party, and includes a person specified as an agent under section 73 of the Act;

(8) “**Airport Service Provider**” and “**Airport Ground Service Provider**” mean and include any service provider, operator and airline providing or rendering ground or ramp services, including passenger and cargo handling services, to other airlines or to aircraft operators of scheduled or non-scheduled flights, and also include the handling agents authorized by the Civil Aviation Authority or other airport operators;

(9) “**Aircraft Operator**” means and includes any person who provides the services of transportation or carriage of passengers, goods, cargo, baggage or mail by aircraft;

(10) “**Airport Operator**” means and includes the Civil Aviation Authority and any other authority or organization or office managing or operating a customs airport, as notified under section 9 of the Customs Act, 1969 (Act No. IV of 1969);”

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(19) “**Audit Officer**” means a person appointed as an Auditor Officer of the Balochistan Revenue Authority under section 39 of the Act;

(20) “**Authority**” means Balochistan Revenue Authority established under the Balochistan Revenue Authority Act, 2015 (Act No. VII of 2015);

¹[]

²[]

(25) ³[“**Business**”] “**Bank Account**” means the bank account of a person for business transaction, subject to the condition that such account is declared by him in the prescribed application for registration submitted for obtaining a registration number or for changing the particulars thereof;

(26) “**Banking Company**” means a banking company as defined in the Banking Companies Ordinance, 1962 (Ordinance No. LVII of 1962) and includes anybody corporate, which transacts the business of banking in Balochistan;

¹[]

¹Clauses (21) to (23) & (26A) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Earlier clause (26A) was inserted by Balochistan Finance Act, 2021 dated June 29, 2021. Before omission these read as follows:-

“(21) “**Authorized Service Station**” means a service station or service center, authorized by a motor vehicle manufacturer, whether local or foreign, to carry out any service or repair or reconditioning or restoration or decoration of motor vehicles, classified under Chapter 87 of the First Schedule of the Customs Act, 1969 (Act No. IV of 1969), manufactured by such manufacturer.

Explanation: The services by authorized service stations include-

- (a) the services provided during the warranty period as well as after the expiry of the warranty period;
- (b) the services provided even for the vehicles and machinery not manufactured by the manufacturer appointing or authorizing such service station; and
- (c) the services provided against charges billed by way of reimbursement, whether from the manufacturer or insurance companies or leasing companies or other such persons;

(22) “**Automated Teller Machine**” means an interactive automatic machine, whether owned or outsourced by banks and other financial institutions, designed to dispense cash, accept deposit of cash, transfer money between bank accounts and facilitate other financial transactions including payments of bills;

(23) “**Automated Teller Machine Operations, Maintenance, and Management**” means a service provided in relation to automated teller machines and includes site selection, contracting of location, acquisition, financing, installation, certification, connection, maintenance, transaction processing, cash forecasting, replenishment, reconciliation and value added services;”

²Clause (24) omitted by Balochistan Finance Act, 2026 dated June 29, 2026. Before omission it read as follows:-

“(24) “**Banking**” means the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdraw-able by cheque, draft, order or otherwise;”

Before omission by Balochistan Finance Act, 2025, it read as follows:-

“(26A) “**Beaching**” includes any activity under which a ship, vessel, boat or any similar structure whether complete, incomplete, damaged or undamaged is moved from sea waters to the shore or grounded in shallow waters for the purpose of cargo / goods loading or unloading, embarkation or disembarkation of persons / passengers, repair, maintenance, dismantling, breaking or for any other similar purposes;”

³Word inserted by Balochistan Finance Act, 2023 dated June 27, 2023.

$$1[\quad]$$

¹Clauses (27) to (34) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Earlier clause (29A) was inserted by Balochistan Finance Act, 2021 dated June 29, 2021. Before omission these read as follows:-

“(27) **“Beauty Parlour” or “Beauty Clinic”** means a person or an establishment providing beauty treatment services including hair cutting, hair dyeing, hair dressing, face care, face treatment, cosmetic treatment, manicure, pedicure, make-up including bridal make-up, and counseling services on beauty care, face care or make-up or other such identical or similar services;

(28) “**Broad Casting Service**” means the dissemination of any form of communication like sign, signals, writing, pictures, images and sound of all kind by transmission of electro-magnetic waves through space or through cable intended to be received by the general public either directly or indirectly through the medium of relay stations and all its grammatical variations and cognate expressions shall be construed accordingly;

(29) **“Business Support Service”** means the services provided in relation to business or commerce and includes evaluation of prospective buyers, telemarketing, call centre facilities, accounting and processing of transactions, processing of purchase orders and fulfillment services, information and tracking of delivery schedules, managing distribution and logistics, customer relationship management services, operational assistance for marketing, formulation of customer service and pricing policies, infrastructural support services and other transaction processing.

Explanation: For the purposes of this clause, the expression “infrastructural support services” includes providing office along with utilities, lounge, reception with personnel to handle messages, secretarial services, telecommunication facilities, pantry and security;

(29A) “**Cab aggregator**” means a person who is an aggregator or operator or intermediary or online marketplace who canvasses or solicits or facilitates passengers for travel by motor vehicles like taxi, cab, car, van, motorcycle and rickshaw, and who connects the passenger or the intending passenger to a driver of any of the aforesaid motor vehicles through telephone, cellular phone, internet, web based services or GPS or GPRS-based services, electronic or digital means, whether or not he charges or collects any fee, fare, commission, brokerage or other charges or consideration for - providing or rendering such service;

(30) “**Cable TV Operator**” includes a local loop holder and means a person who owns, controls, manages or runs any cable television system and is engaged in reception of broadcast pre-recorded or live signals from different channels for distribution to subscribers through a set of closed transmission path or wireless, and is liable to license as a cable TV operator under the Pakistan Electronic Media Regulatory Authority Ordinance, 2002 (Ordinance No. XIII of 2002);

(31) “**Call Centre**” means an establishment providing or rendering the services of receiving or transmitting requests by telephone, facsimile, live support software, social media and e-mail, whether for the product support or business support of any person or for information inquiries from consumers or for telemarketing, soliciting of donations and subscriptions, debt collection, market research or other similar services;

(32) **“Car or Automobile Dealer”**, means a person who is engaged in providing or rendering the services in relation to sale, purchase, transfer, leasing, marketing or booking of cars and automobiles, whether imported or locally assembled or locally manufactured, including new, old and used cars or automobiles;”

(33) “**Car or Automobile Washing or Similar Service Station**” means a service station or a service centre or an establishment providing or rendering the services in relation to maintenance of cars or automobiles, including the services of inspecting, detailing, washing, cleaning, polishing, waxing, oil coating, lubricating, tuning, changing of oils, filters and plugs, denting, painting, repairing and other similar services;

(34) **“Cargo Handling Service”** means loading, unloading, packing or unpacking of cargo and includes cargo handling services provided for freight in special containers or for non-containerized freight, service provided by a container freight terminal or any other freight terminal, for all modes of transport and cargo handling service incidental to freight, but does not include handling of export cargo or passenger baggage or mere transportation of goods.”

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¹[]

(66) “**FBR**” means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007 (Act No. IV 2007);

¹[]

(68) “**Filer**” means a taxpayer who files a return in the prescribed form on a monthly, quarterly, six monthly or annual basis electronically or through any magnetic media to a designated bank or any other office specified by the Authority;

(69) “**Financial Institution**” includes:-

- (a) a company or an institution whether established under any special enactment and operating within or outside Pakistan which transact the business of banking or any associated or ancillary business through its branches;
- (b) a modaraba, leasing company, investment bank, venture capital company, finance company, housing finance company, a nonbanking finance company; and
- (c) any other institution or company authorized by law to undertake any similar business as the Government may, by notification, specify for the purpose;

(70) “**Financial Year**” means a year commencing on the first day of July and ending on the thirtieth day of June in the following year;

(71) “**Firm**” means the relation between persons who have agreed to share the profits of a business carried on by all or any of them acting for all;

¹[]

¹Clauses (65), (67), (72) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Before omission these read as follows:-

“(65) “**Exhibition Service**” means a service provided or rendered in relation to an exhibition held—

- (a) to market; or
- (b) to promote; or
- (c) to advertise; or
- (d) to showcase,

any product, goods or services intended for the growth in the business of the manufacturer, producer, importer, supplier, distributor or provider of such product, goods or services;”

“(67) “**Fashion Designer**” means a person providing or rendering the services of fashion designing including the economic activities relating to conceptualizing, outlining and creating designs and preparing designs and patterns for costumes, apparels, garments, clothing, accessories, jewelry, foot wears or any other services incidental or ancillary (like marketing, packing, delivery, display and other similar services) to such fashion designing;”

“(72) “**Foreign Exchange Dealer**” includes an exchange company or a foreign exchange company or a money changer authorized or licensed by the State Bank of Pakistan;”

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¹[]

²[]

(78) “**Goods**” includes every kind of movable property other than actionable claims, money, stocks, shares and securities and does not include a service or services defined under the Act;

(79) “**Government**” means the Government of Balochistan;

²[]

¹Clause (73) omitted by Balochistan Finance Act, 2026 dated June 29, 2026. Before omission it read as follows:-

“(73) “**Forward Contract**” means a contract for the delivery of goods and which is not a ready delivery contract;”

²Clauses (74) to (77) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Earlier clause (76A) was inserted by BRA Finance Act, 2024 w.e.f. 1 July, 2024. Before omission these read as follows:-

“(74) “**Franchise**” means an authority given by a franchiser, including an associate of the franchiser, under which the franchisee is contractually or otherwise granted any right to produce, manufacture, distribute, sell or trade or otherwise deal in or do any other business activity in respect of goods or to provide services or to undertake any process identified with the franchiser, whether or not against a consideration or fee, including technical fee, management fee, or royalty or such other fee or charges, irrespective of the fact whether or not a trademark, service mark, trade name, logo, brand name or any such representation or symbol, as the case may be, is involved;

(75) “**Freight Forwarding Agent**” means a person who provides or renders or makes arrangement for his principals or client, the services, for fee or charges or commission or remuneration, for some or all of the services being provided by the shipping agents, clearing agents, stevedores, ship chandlers, port operators, terminal operators, surveyors, persons providing ship management services, warehousing services or container provision services or cover or guarantee in respect of imports or exports of goods, independently or in partnership or in arrangement with any such service provider or renderer;

(76) “**Fumigation Services**” means the services provided or rendered by a person in relation to pest control and insect control includes the services of disinfecting and sterilizing of premises, buildings, factories and complexes, including commercial complexes, shopping complexes, office complexes, apartment or residential complexes, multiplexes, exhibition centers, residential units, commercial units, offices and commercial goods, but does not include the public health fumigation services provided or rendered by the Federal Government, Provincial Government, Local Government or Cantonment Board and the services in relation to agriculture, horticulture, animal husbandry and dairy farming;”

“(76A) “**Fund and Asset Management Services**” includes the services provided or rendered in relation to assets management, portfolio management and all kinds of fund management;”

“(77) “**Futures Broker**” means a person as defined in clause (xxiv) of section 2 of the Securities Act, 2015 (Act No. III of 2015) and includes-

- (a) makes or offers to make with any person, or induces or attempts to induce any person to enter into or to offer to enter into any agreement for or with a view to purchase or sale of a futures contract;
- (b) solicits or accepts any order for, or otherwise dealing in, or effects transactions in a futures contract for its customer or on its own account;
- (c) gives investment advice on whether, which, the time at which or the terms and conditions of which, future contracts are to be entered into; and
- (d) issues analysis or reports, for the purposes of facilitating the recipients to make decisions on whether, which, the time at which, or the terms and conditions on which, future contracts are to be entered into;”

“(80) “**Healthcare Center, Gyms or Physical Fitness Center, etc.**” includes a health club, gymnasium, reducing or slimming salon or clinic, or an establishment providing the facilities, utilities or advantages of sauna or steam bath, Turkish bath, solarium, spas, yoga, meditation, massage (excluding therapeutic massage under medical prescription or advice) or such other services;”

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- (d) a Provincial Government;
- (e) a Local Authority or Local Government in Pakistan; or
- (f) a foreign Government, a political subdivision of a foreign Government, or a public international organization.

Explanation: The use of the word “he” in the Act shall be taken to refer to any or all of the persons mentioned in sub-clauses (a) to (f) above;

¹[]

(115) “**Place of Business** ²[in Balochistan]” ³[in relation to a person, means that the person-]

- (a) owns, rents, shares ⁴[factory premises notwithstanding the registered location of office of such factory or company] or in any other manner occupies a space in Balochistan from where it carries on an economic activity whether wholly or partially; or
- (b) carries on an economic activity through any other person such as an agent, associate, franchisee, branch, office, or otherwise in Balochistan or through virtual presence or a website or a web portal or through any other form of e-Commerce, by whatever name called or treated, but does not include a liaison office;

¹[]

(117) “**PRAL**” means the Pakistan Revenue Automation (Private) Limited;

(118) “**Prescribed**” means prescribed by rules made under the Act;

(119) “**Principal Officer**” used with reference to a company or association of persons includes-

- (a) a director, a manager, secretary, agent, accountant or any similar officer; and
- (b) any person connected with the management or administration of the company or association of persons upon whom the Authority or any officer authorized by authority, has served a notice of treating him as principal officer thereof;

¹Clauses (114A), (116) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Earlier clause (114A) was inserted by Balochistan Finance Act, 2021 dated June 29, 2021. Before omission these read as follows:-

“(114A) “**Pilotage**” means any activity involving rendering or providing of any service connected with guiding or providing a parking of a ship or vessel in water near the shore and includes toeing of a vessel or ship from mooring to the shore and its anchorage near or on a berth, wharf or dock;”

“(116) “**Port Operator**” includes the Gwadar Port Authority or any other person or organization managing the operations of any customs port as declared under section 9 of the Customs Act, 1969 (Act No. IV of 1969);”

²Words inserted by Balochistan Finance Act, 2023 dated June 27, 2023.

³Substituted for “means that a person-” by Balochistan Finance Act, 2026 dated June 29, 2026.

⁴Words inserted by Balochistan Finance Act, 2026 dated June 29, 2026.

¹[]

(124) “**Provision of Service**” or “**Providing of Service**” includes the rendering, supply, initiation, origination, reception, consumption, termination or execution of service, whether in whole or part, including e-services where the context so requires;

¹[]

¹Clauses (120) to (123), (125) to (130) of S. 2 omitted by Balochistan Finance Act, 2025 dated June 27, 2025. Earlier clause (127A) was inserted by BRA Finance Act, 2024 w.e.f. 1 July, 2024. Before omission these read as follows:-

“(120) “**Production House**” means a person or an establishment producing a programme or providing or rendering various services, facilities, utilities or advantages in relation to production of programme;

(121) “**Programme**” means any audio or visual matter, live or recorded, or re-recorded or subjected to any post-production processes like dubbing, colouring, sub-titling or captioning intended to be disseminated by transmission of electro-magnetic waves through space or through cables to be received by general public either directly or indirectly through the medium of cables, telecommunication or relay stations;

(122) “**Programme Producer**” means a person who produces a programme on behalf of, or for use by, another person;

(123) “**Property Dealer**” by whatever name called, means a person who is engaged in providing or rendering the services, directly or indirectly and in any manner, in relation to sale, purchase, leasing, renting, supervision, maintenance, marketing, acquisition or management of real estate, and includes a realtor, a real estate agent, a real estate broker, a real estate consultant;

(125) “**Public Bonded Warehouse**” means a warehouse licensed under section 12 of the Customs Act, 1969 (Act No. IV of 1969);

(126) “**Public Relation Services**” includes the strategic counseling based on industry, media and perception research, corporate image management, media relations, media training, press release, press conference, financial public relations, brand support, brand launch, retail support and promotion, events and communications and crisis communications;”

(127) “**Ready Mix Concrete**” means a concrete mixture containing cement, water and aggregates comprising sand, gravel or crushed stones, etc., mixed, according to a set recipe, in a batching plant or in a transit mixer or both, for delivery, in a ready to use condition, to a work site by means of truck mounted in-transit mixers;

“(127A) “**Ready Mix Concrete Service**” means the services provided or rendered in relation to presentation, batching, mixing, transportation or delivery of ready-mix concrete;”

“(128) “**Real Estate**” means the land and includes-

- (a) all attachments above and below the land;
- (b) all things that form a natural part of the land;
- (c) all things that are developed and installed, including buildings and site improvements; and
- (d) all permanent building attachments such as plumbing, heating and cooling systems, electrical wiring and built-in items such as elevators and allied equipment, and all rights and interest therein, whether the interest is freehold or leasehold, and whether the purpose or use thereof is residential, commercial or industrial;

(129) “**Reconditioning Service**” means a service to restore to good condition including the substantial restructuring so that the life of the related goods is substantially restored or rather increased;

(130) “**Recruiting Agent**” by whatever name called, includes recruiting consultants or consultancy and means a person engaged in providing or rendering any service, directly or indirectly, to any person in any manner, for the recruitment of manpower, temporarily or otherwise.

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PUNJAB SALES TAX ON SERVICES ACT, 2012

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(2) A notification issued under subsection (1) shall be effective from such date as may be specified in the notification but such date shall not be prior to the date on which the notification is published in the official Gazette.

(3) The Government shall at the time of presenting the Annual Budget Statement for the next financial year, lay before the Provincial Assembly of the Punjab all the notifications relating to the amendments in the ¹[First or] Second Schedule during the current financial year.

6. Economic activity.— (1) An economic activity means any activity carried on whether continuously, regularly or otherwise by a person that involves or is intended to involve the provision of services to another person and includes:

- (a) an activity carried on in the form of a business, including a profession, calling, trade, or undertaking of any kind, whether or not the activity is undertaken for any consideration or profit;
- (b) the supply of movable ²[or immovable] property by way of lease, license or such similar arrangement; and
- (c) a one-time transaction or concern in the nature of a business or trade.

(2) Anything done or undertaken during the commencement or termination of an economic activity shall be construed as part of the economic activity.

(3) An economic activity does not include:

- (a) the activities of an employee providing services in that capacity to an employer; or
- (b) a private recreational pursuit or hobby of an individual.

7. Value of a taxable service.—(1) The value of a taxable service is the ³[gross amount of] consideration (by whatever name called such as charges or price) in money including all the Federal and the Provincial duties, taxes or charges, if any, which the person providing a service receives from the recipient of the service but does not include the amount of the tax.

(2) In case the consideration for a service is in kind or is partly in kind and partly in money, the value of the service shall mean the open market price of the service as determined under section 6 excluding the amount of the tax.

¹Words inserted by Punjab Finance Act, 2026 dated July 01, 2026.

²Inserted by Punjab Finance Act, 2018 dated October 29, 2018.

³Inserted by Punjab Finance Act, 2014 dated June 26, 2014.

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(3) In case the person who provides the service and the recipient of the service are associated persons and the service is supplied for no consideration or for a consideration which is lower than the price at which the person provides the service to other persons who are not associated persons, the value of the service shall mean the price at which the service is provided to such other persons but does not include the tax.

(4) In case a person provides a service for no consideration or for a consideration which is lower than the price at which such a service is provided by such person, the value of the service shall mean the open market price for such a service.

(5) In case of trade discounts, the value of the service shall mean the discounted price, excluding the amount of the tax, provided the invoice shows that the discounted price and the related tax and the discount allowed is in conformity with customary business practice.

(6) In case there is reason to believe that the value of a service has not been correctly declared in the invoice or for any special nature of transaction it is difficult to ascertain the value of a service, the value of the service shall be the open market price.

(7) Notwithstanding anything in subsections (1) to (6), where the Authority deems it necessary, it may, by notification in the official Gazette, fix the value of any service or class of services and for that purpose fix different values for different classes or descriptions of the same or similar types of services but if the value at which the service is provided is higher than the value fixed by the Authority, the value of the service shall, unless otherwise directed by the Authority, be the value at which the service is provided.

Explanation: For the purpose of this section, the value of the utilities or facilities, if any, ancillary to providing of taxable services shall be included in the value of such services.

(8) The Authority may, by notification in the official Gazette, issue valuation rules for any service or class of services for purposes of assessment or determination and payment of tax under this Act and prescribe threshold, parameters, standards, methods, formula, criteria or bases for the determination of value of any taxable service or class of taxable services and the assessment of the tax on any service or class of services.

8. Open market price.— (1) The open market price of a service is:

- (a) the price, the service would fetch in an open market transaction freely entered into between persons who are not associated persons; or

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¹[(4) Notwithstanding anything contained in this Act or the rules made thereunder, the Authority, with the approval of the Government, may, by notification in the official Gazette and subject to such conditions, limitations or restrictions as may be specified therein, allow a registered person or class of persons to deduct such amount of input tax from the output tax as may be specified in the notification.]

²[(5) For purposes of subsection (1) or subsection (2), the amount of tax to be deducted or adjusted shall not include any amount of additional tax, further tax, extra tax, default surcharge, fine, penalty or fee imposed or charged under this Act or any other law.]

³**[16A. Certain transactions not admissible.]**— (1) Notwithstanding anything contained in this Act or any other law for the time being in force, ⁴[payment of amounts of one or more transactions made to the same person in one tax period where the aggregate of such amounts exceeds fifty thousand rupees including the amount of sales tax but excluding any payments made on account of utilities], shall be made by a crossed cheque drawn on a bank or by crossed bank draft or crossed pay order or any other crossed banking instrument showing transfer of the amount of the sales tax invoice in favour of the service provider from the business bank account of the service recipient.

(2) Online transfer of payment from the business account of service recipient to the business account of service provider as well as payments through credit card shall be treated as transactions through the banking channel, subject to the condition that such transactions are verifiable from the bank statements of the respective service recipient and the service provider.

(3) The service recipient shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act if payment for the amount is made otherwise than in the manner prescribed in subsection (1), provided that payment in case of a transaction on credit is transferred within one hundred and eighty days of issuance of the tax invoice.

¹Sub-sections (2) & (4) substituted by Punjab Finance Act, 2017 dated June 16, 2017. Before substitution, it read as follows:-

“(2) The Authority may, subject to section 16A or section 16B or to such conditions and restrictions as may be prescribed, allow registered persons to claim adjustments or deductions, including refunds arising as a result thereof, in respect of the tax paid or payable under any other law in respect of any taxable service or goods or class of taxable services or goods used in connection with the taxable services such persons provide.”

“(4) For purposes of subsections (1) and (2), the amount of tax to be deducted or adjusted shall not include any amount of additional tax, default surcharge, fine, penalty or fee imposed or charged under this Act or any other law.”

²Sub-section (5) inserted by Punjab Finance Act, 2017 dated June 16, 2017.

³Ss. 16A & 16B inserted by Punjab Finance Act, 2016 dated June 29, 2016.

⁴Substituted for “payment of the tax amount for a transaction exceeding value of fifty thousand rupees” Punjab Finance Act, 2022 dated June 22, 2022.

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(4) The amount transferred in terms of this section shall be deposited in the business bank account of the service provider; otherwise, the service provider shall not be entitled to claim input tax credit, adjustment or deduction, or refund, repayment or zero-rating of tax under this Act.

Explanation.- For purposes of this section, the term “business bank account” means a bank account utilized by the registered person for business transactions, declared to the Authority in the prescribed manner.

¹**[16B. Tax credit not allowed.]**— (1) Notwithstanding anything contained in this Act or the rules, a registered person shall not be entitled to claim input tax adjustment in respect of:

- (a) capital goods (plant, machinery, equipment and others) not exclusively useable or used in providing taxable services;
- (b) goods and services already in use on which the tax is not paid, or, where paid, the input adjustment has been taken before the commencement of the Act or where the input related goods and services were purchased or acquired before such commencement;
- (c) utility bills not in the name of registered person with reference to his registered premises unless evidence of consumption is produced in the matter of such claims;
- (d) the tax claimed as input tax on services where such tax amount has not been deposited by the supplier or the service provider or where the evidence of such payment is not produced;
- (e) carry forward of the input tax adjustment relating to the period prior to the commencement of the Act;
- (f) goods and services received against false, fake, forged, flying, untrue, unreal or unrelated invoices or against purchases from the persons black listed or suspended by the Authority or by the Federal Board of Revenue or by any other Provincial authority;

²**[(ff) the goods and services received against invoices issued by the persons not appearing in the active taxpayers list of the Authority or FBR;]**

- (g) goods and services liable to a tax rate lesser than ²[fifteen] per cent of the charges or to a specific rate of tax not based on value when used for providing or rendering any service;
- (h) goods and services used or consumed in a service liable to a rate of tax lesser than the ³[fifteen] per cent of the charges or to a specific rate of tax not based on value;

¹Ss. 16A & 16B inserted by Punjab Finance Act, 2016 dated June 29, 2016.

²Clause (ff) inserted by Punjab Finance Act, 2026 dated July 01, 2026.

³Substituted for “sixteen” by Punjab Finance Act, 2019 dated June 28, 2019.

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- (i) vehicles including three and two wheelers;
- (j) food, beverages, garments, fabrics or others and consumption on entertainment, amusement, recreation or enjoyment;
- (k) gift and giveaway;
- (l) goods or services used or to be used for any purpose other than for taxable supplies made or to be made by him;
- (m) goods and services acquired for personal or non-business consumption;
- ¹[(n) goods and services not related to the taxable supplies made or services rendered by the registered person;]
- ²[(nn) tax free services including rendering and consumption of goods or services;]
- (o) goods and services in respect of which input tax adjustment is barred under the respective federal and provincial sales tax law;
- (p) sales tax paid to the Federal Government or any other Provincial Government for supply of goods or provision of services, if the sales tax law of the Federation or the Province concerned does not allow adjustment of tax paid under this Act;
- (q) from the date to be notified by the Authority, such goods and services which, at the time of filing of return by the buyer, have not been declared by the supplier in his return;
- (r) further tax, extra tax and value addition tax levied under the Sales Tax Act, 1990, and the rules or notifications issued thereunder;]
- ³[(rr) an amount of sales tax paid on goods or services exceeding the following limits, in case of:
 - (i) telecommunication services, nineteen and a half percent *ad valorem*;
 - (ii) carriage of goods by rail or road, fifteen percent *ad valorem*; and
 - (iii) all other goods or services, sixteen percent *ad valorem*;]

¹Clause (n) substituted by Punjab Finance Act, 2019 dated June 28, 2019. Before substitution it read as follows:-

“(n) goods and services not related to the taxable supplies made by the registered person;”

²Clause (nn) inserted by Punjab Finance Act, 2025 dated June 30, 2025.

³Clause (rr) substituted by Punjab Sales Tax on Services (Amendment) Act 2026 dated May 14, 2026. Earlier it was inserted by Punjab Finance Act, 2025 dated June 30, 2025. Before substitution it read as follows:-

“(rr) amount of sales tax paid on:

- (i) telecommunication services in excess of nineteen and a half percent *ad valorem*;
- (ii) carriage of goods by rail or road in excess of fifteen percent *ad valorem*; and
- (iii) other services in excess of sixteen percent *ad valorem*.”

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- (s) goods used in, or permanently attached to, immoveable property, such as building and construction material, paints, electrical and sanitary fittings, pipes, wires, cables, glass products and furniture, furnishings, office equipment, excluding those directly used in the economic activity of registered persons paying sales tax at a rate of not less than sixteen per cent; and
- (t) such goods or services as are notified or specified by the Authority to be inadmissible for input tax adjustment.

(2) No person other than a registered person shall make any deduction or reclaim input tax in respect of taxable services made or to be made by him.

(3) Notwithstanding anything contained in any other law for the time being in force or any decision of any court, for purposes of this section, no input tax credit shall be allowed to the persons who paid fixed tax under any provisions of this Act or under the respective federal or provincial sales tax law.]

¹[**16C. Extent of adjustment of input tax.**- (1) Notwithstanding anything contained in this Act, a registered person shall not be allowed to adjust input tax in a tax period in excess of ²[ninety] percent of the output tax for that tax period.

(2) The Authority may by notification in the official Gazette exclude any person or class of persons from the purview of sub-section (1).]

³[**16CC. Adjustment of input tax on certain goods and services.**- Notwithstanding anything contained in section 16C and subject to section 16B, input tax on capital goods, machinery, and fixed assets shall be adjusted against output tax in twelve equal monthly instalments.]

³[**16CCC. Input tax management through risk-based evaluation system.**- (1) Notwithstanding anything contained in this Act or the rules, the Authority may establish, administer, and implement a risk-based evaluation system for the purpose of identifying, analyzing, evaluating, and monitoring the risks associated with the input tax claims, adjustments, credits, and refunds.

¹S. 16C substituted by Punjab Finance Act, 2020 dated June 29, 2020. Earlier it was inserted by Punjab Finance Act, 2017 dated June 16, 2017. Before substitution it read as follows:-

“16C. Adjustment of input tax paid on certain goods and services.- Notwithstanding anything contained in this Act, the input tax paid on acquisition of such of the capital goods, machinery and fixed assets as are classified under section XVI, Chapters 84 and 85 of the First Schedule of the Customs Act, 1969 (IV of 1969) shall be adjustable against the output tax in twelve equal monthly instalments.”

²Substituted for “eighty” Punjab Finance Act, 2022 dated June 22, 2022.

³Ss. 16CC & 16CCC inserted by Punjab Finance Act, 2026 dated July 01, 2026.

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(2) The Authority may, on the basis of risk parameters, data analytics, or any other relevant information, establish and maintain a risk register for the categorization and profiling of taxpayers, suppliers, transactions, or classes thereof, for the purposes of risk assessment, compliance monitoring, and enforcement under this Act.

(3) Where any input tax claim or adjustment is identified as carrying risk, the Authority may, for the reasons to be recorded in writing and subject to such procedure as may be prescribed:

- (a) defer the admissibility of such claim pending for verification; or
- (b) disallow input tax credit or adjustment, in whole or in part; or
- (c) require the registered person to furnish additional information or evidence; or
- (d) select the case for audit or investigation.

(4) All input tax claims, credits, adjustments, or refunds shall be subject to verification, evaluation, and determination through the risk management system established by the Authority under this Act.

(5) No adverse action under this section shall be taken without providing an opportunity of being heard to the person to be affected thereby.

(6) The person, aggrieved by the action taken under this section, may contest such action by filing application along with relevant documents before the Commissioner concerned, who shall decide such application within thirty days.

(7) The Authority may prescribe the manner of operation, risk parameters, safeguards, and governance framework of the risk management system.]

²[**16D. Refunds.**- Notwithstanding anything contained in this Act and subject to the conditions and restrictions as may be prescribed, the Authority or any officer authorized by the Authority, may allow a registered person refund of the tax claimed to have been paid through inadvertence, error or misconstruction.]

¹Ss. 16CC & 16CCC inserted by Punjab Finance Act, 2026 dated July 01, 2026.

²S. 16D inserted by Punjab Finance Act, 2020 dated June 29, 2020.

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		for the period for which he has failed to maintain the required record, whichever is higher.]	
¹ [5.	Where a person, without any reasonable cause, fails to produce the record or information despite receipt of a notice from the Authority or any officer of the Authority directing him to produce such record or information ² [:] ² [Provided that if the record is not produced despite issuance of three notices, it shall be considered as sufficient evidence that the person. has failed to maintain the record.]	³ [Such person in case of: (a) an individual, shall pay a penalty up to one hundred thousand rupees for the first default and one hundred thousand rupees for each subsequent default; and (b) a company or association of persons, shall pay a penalty up to five hundred thousand rupees for the first default and five hundred thousand rupees for each subsequent default.]	30, 32, 53 and 57]

¹S.No.5 substituted by Punjab Finance Act, 2015 dated June 26, 2015. Before substitution it read as follows:-

“5. Where a registered person who, without any reasonable cause, in non-compliance with the provisions of this Act fails to produce records on receipt of a notice from the Authority or any officer of the Authority directing him to produce such records. Where such a person is a company, it shall be liable to pay a penalty of ten thousand rupees. 30, 32, 53
Where such person is not a company, he shall be liable to pay a penalty of five thousand rupees. and 57”
Where such person fails to produce the record within sixty days of receipt of a notice, he shall be liable to pay the penalty prescribed for the offence at serial No.4 above.

²Colon substituted for full stop and proviso inserted by Punjab Finance Act, 2022 dated June 22, 2022.

³Substituted for “Such person shall pay a penalty of twenty five thousand rupees for the first default and one hundred thousand rupees for each subsequent default.” by Punjab Finance Act, 2026 dated July 01, 2026. Earlier it was substituted for “Such person shall pay a penalty of twenty five thousand rupees for the first default and fifty thousand rupees for each subsequent default.” by Punjab Finance Act, 2022 dated June 22, 2022.

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6.	Any person who knowingly or fraudulently: (a) submits a false or forged document to any officer of the Authority; or (b) destroys, alters, mutilates or falsifies the records; or (c) makes a false statement, false declaration, false representation, false personification, or gives any false information ¹ [:] ¹ [(d) fails to pay, recover, or deposit the actual amount of tax, or claims inadmissible tax credit or adjustment or deduction or refund.]	Such person shall be liable to pay a penalty of ² [fifty] thousand rupees or one hundred per cent of the tax payable for the tax period to which the offence relates, whichever is higher. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to five years or with fine which may extend to an amount equal to the tax payable for the tax period to which the offence relates, or with both.	General
7.	Where any person who denies or obstructs the access of an authorized officer to the business premises, registered office or to any other place where records are kept, or otherwise refuses access to accounts or records.	Such person shall be liable to pay a penalty of twenty five thousand rupees or one hundred per cent of the tax payable for the tax period to which the offence relates, whichever is higher.	31, 32 and 56

¹Colon substituted for full stop and clause (d) inserted by Punjab Finance Act, 2022 dated June 22, 2022.

²Substituted for "twenty five" by Punjab Finance Act, 2022 dated June 22, 2022.

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¹ [16]	Where any person: (a) causes intentional damage to or intervention in the electronic invoice monitoring system; or (b) impedes or obstructs transmission of invoice data to the Authority.	Such person shall be liable to pay a penalty of ² [five hundred] thousand rupees for each act of commission. In case of three acts of such commission, the business premises of such person shall be liable to be sealed for a period which may extend to one month and such person shall further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to the amount equal to the tax payable for the tax period to which the offence relates, or with both.	59A
³ [17]	Where any person fails or refuses to issue a tax invoice.	Such person shall be liable to pay a penalty of ⁴ [five hundred] thousand rupees on first default and ⁴ [one million] rupees for each subsequent default. In case of three acts of such default, the business premises shall be liable to be sealed for a period which may extend to one month.	30
18	Where any person fails to intimate any change in particulars of registration including the particulars relating to business address, ⁵ [business bank account, changes in taxable / economic activity etc.	⁶ [Such person shall be liable to a penalty which may range from fifty thousand rupees to one hundred thousand rupees.]	25

¹S. No. 15 & 16 inserted by Punjab Finance Act, 2018 dated October 29, 2018.

²Substituted for "one hundred" by Punjab Finance Act, 2026 dated July 01, 2026.

³S. No. 17 to 20 inserted by Punjab Finance Act, 2019 dated June 28, 2019.

⁴Substituted for "twenty" & "fifty hundred" respectively by Punjab Finance Act, 2026 dated July 01, 2026.

⁵Substituted for "branches etc. within fourteen days" Punjab Finance Act, 2022 dated June 22, 2022.

⁶Substituted for "Such person shall be liable to pay a minimum penalty of fifty thousand rupees." Punjab Finance Act, 2022 dated June 22, 2022.

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	in accordance with the requirements prescribed under this Act and rules made thereunder within fourteen days of such change].		
19	Where any person fails to declare, conceals any of business bank accounts or gives misleading declaration or fails to intimate any change in business bank account within fourteen days of such change.	Such person shall be liable to pay a penalty which may range from one hundred thousand rupees to five hundred thousand rupees.	25
20	Where any person either avoids, defies, fails to comply with electronic invoicing system or issues invoices bypassing the electronic invoicing system.	Such person shall be liable to pay a penalty of up to ² [five hundred] thousand rupees. In case of three consecutive defaults, the business premises of such person may further be liable to sealing for a period which may extend to one month.	¹ [59B/]
³ [21	Where a registered person charges sales tax in excess to the rate provided in the Second Schedule	⁴ [Such person shall be liable to pay a penalty of twenty thousand rupees on first default and fifty thousand rupees for each subsequent default: Provided that in case of three defaults, the business premises of such person may be liable to sealing for a period which may extend to one month.]	10]

¹Substituted for "59A" by Punjab Finance Act, 2021 dated June 30, 2021.

²Substituted for "**one hundred thousand rupees, but not less than twenty five**" by Punjab Finance Act, 2026 dated July 01, 2026.

³S. No. 21 inserted by Punjab Finance Act, 2021 dated June 30, 2021.

⁴Substituted for "Such person shall be liable to pay a penalty of rupees ten thousand per invoice or ten percent of the invoice amount, whichever is higher" Punjab Finance Act, 2022 dated June 22, 2022.

(11) The officer holding an inquiry under this section shall maintain a register to be called register of arrests and detentions in the form prescribed by the Government in which he shall enter the name and other particulars of every person arrested under this Act, together with the time and date of arrest, the details of the information received, the details of things, goods or documents, recovered from his custody, the name of the witnesses and the explanation, if any, given by him and the manner in which the inquiry has been conducted from day to day; and, such register or authenticated copies of its entries shall be produced before the Special Judge, whenever it is directed by the Special Judge.

(12) After completing the inquiry, the officer shall, as early as possible, submit to the Special Judge a complaint in the same form and manner in which the officer in charge of a police station submits a report before a Court.

(13) Any Magistrate of the first class may record any statement or confession during inquiry or investigations under this Act in accordance with the provisions of section 164 of the Code of Criminal Procedure, 1898 (V of 1898).

56. Authorized officers to have access to premises, stocks, accounts and records.— (1) Any officer, authorized in this behalf by the ¹[Commissioner] ²[], shall have free and full access to the business premises, registered office or any other place where any business records or documents required under this Act and the rules are kept or maintained by any registered person or a person liable for registration or whose business activities are covered under this Act and the rules or who may be required for any inquiry or investigation in any tax fraud committed by him or his agent or any other person; and such officer may, at any time, inspect the records, data, documents, correspondence, accounts, statements, utility bills, bank statements, information regarding nature and sources of funds or assets with which his business is financed, and any other records or documents, including those which are required under any other law maintained in any form or mode and may take into his custody such records, statements, diskettes or documents, in original or copies, in such form as the officer may deem fit against a signed receipt.

(2) The registered person, his agent or any other person specified in subsection (1) shall answer any question or furnish such information or explanation as may be asked by the authorized officer.

(3) All other Government departments, local bodies, autonomous bodies, corporations or such other institutions shall supply requisite information and render necessary assistance to the authorized officer in the course of inquiry or investigation under this section.

¹Substituted for "Authority" by Punjab Finance Act, 2026 dated July 01, 2126.

²Words "by notification in the official Gazette" omitted by Punjab Finance Act, 2026 dated July 01, 2126.

57. Obligation to produce documents and provide information.—

(1) Notwithstanding anything contained in this Act or any other law, any person required to maintain any record under this Act and the rules, shall, on demand by an officer, ¹[] by notice in writing, as and when specified in the notice:

- (a) produce for examination, such documents or records which the officer considers necessary or relevant to the audit, inquiry or investigation under this Act;
- (b) allow the officer to take extracts from or make copies of such documents or records; and
- (c) appear before the officer and answer any question put to him concerning the documents and records relating to the audit, inquiry or investigation referred to in clause (a).

²[(2) An officer conducting an audit, enquiry, investigation or otherwise for the purposes of the Act or the rules may require in writing any person to furnish any information as is held by the person.]

(3) The Authority may require, in writing, any person, department, company or organization, to provide any information or data held by that person, department, company or organization, which, in the opinion of the Authority ³[or an officer authorized by the Authority], is required for purposes of formulation of policy or administering or implementing this Act and the rules.

(4) Every person, department, company or organization shall furnish the information requisitioned by the Authority or the officer under subsections (2) or (3), within the time specified in the notice issued by the Authority.

58. Searches under warrants.— (1) Where any officer has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the Magistrate or from the Commissioner, enter that place and cause a search to be made at any time.

(2) All searches made under subsection (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (V of 1898).

¹Words “not below the rank of a Assistant Commissioner,” deleted by Punjab Finance Act, 2020 dated June 29, 2020.

²Sub-section (2) substituted by Punjab Finance Act, 2015 dated June 26, 2015. Before substitution it read as follows:-

(2) An officer conducting an audit, inquiry or an investigation under the Act and the rules, may require in writing any person, department, company or organization to furnish such information as is held by that person, department, company or organization, which, in the opinion of the officer, is relevant to such audit, inquiry or investigation.”

³Words inserted by Punjab Finance Act, 2015 dated June 26, 2015.

59. Posting of an officer to business premises.– (1) Subject to such conditions and restrictions as it deems fit to impose, the Authority may post an officer to the premises of a registered person to monitor the provision ¹[and receipt] of services by such registered person.

(2) Notwithstanding anything contained in subsection (1), if a Commissioner, on the basis of material evidence, has reasonable cause to believe that a registered person is involved in evasion of the tax or tax fraud, he may, by recording the grounds in writing, post an officer of the Authority to the premises of such registered person to monitor provision ¹[and receipt] of services by such person.

(3) A person to whose premises, an officer of the Authority is posted under this section shall provide on his own cost, all facilities required to meet the departmental requirements of such posting as determined by the Authority or the Commissioner.

²**[59A. Power to Seal the Business Premises.**– when an office of the Authority not below the rank of Commissioner has reason to believe that the Act or the rules made thereunder are not obeyed and observed at a business premises, he may by an order in writing, seal that premises for a period which may extend to one month upon giving a notice in writing to this effect.

59B. Monitoring or Tracking by Electronic or other Means.– (1) Subject to such conditions, restrictions and procedures, as it deems fit to impose, the Authority may, by notification in the official Gazette, determine any registered person or class of registered persons or any of the services or class of services in respect of which monitoring or tracking of provision of service or services may be enforced through electronic or other means.

(2) The Authority may, in the prescribed manner, devise and enforce an electronic system for monitoring and capturing the transactions recorded or the invoices issued by a registered person or a class of registered persons or a service or services or class of services, and for transferring the electronic information so obtained to its computer system at such times as it deems fit.

³[(2A) The Authority may, in the prescribed manner, devise, implement and declare mandatory an electronic invoicing system for issuance of tax invoices by a registered person or a class of registered persons or a service or a class of services.]

(3) The Commissioner may order, as and when required, video vigilance of the economic activity of a registered person or class of registered persons to monitor provision of taxable services including counting of heads of visiting customers, occupancy of sitting space and regularity of issuance of invoices.

¹Words inserted by Punjab Finance Act, 2021 dated June 30, 2021.

²Sections 59A & 59B inserted by Punjab Finance Act, 2018 dated October 29, 2018.

³Sub-section (2A) inserted by Punjab Finance Act, 2019 dated June 28, 2019.

(4) For the purpose of this section, the Authority shall, in the prescribed manner, take measures for the security protection and processing of personal data of natural persons.

(5) From such date as may be specified by the Authority, the persons providing or rendering taxable services shall compulsorily use such electronic means, modes or systems, as may be prescribed by the Authority for issuance of tax invoice.]

60. Powers of adjudication.— (1) In respect of cases involving determination of tax liability, assessment of the tax, charging of default surcharge, imposition of penalty and recovery of amount erroneously refunded or any other contravention or violation including tax fraud under this Act or the rules, the jurisdiction and powers of adjudication of the officers shall be as follows:

- (a) Additional Commissioner: Cases without any restriction as to the amount of the tax involved ¹[];
- ²[(b) Assistant Commissioner/Deputy Commissioner: Cases where the amount of the tax involved does not exceed ³[fifty] million rupees;]
- ²[(c) Enforcement Officer/Audit-cum-Risk Compliance Officer: Cases where the amount of the tax involved does not exceed ³[twenty-five] million rupees; and]
- ⁴[(d) Other officers of the Authority: Such cases or class of cases as may be prescribed by the Authority.]

(2) The Commissioner may adjudicate any case falling in the jurisdiction and powers of any officer subordinate to him ⁵[or falling in jurisdiction specifically assigned to him by the Authority] and appeal against the order passed by the Commissioner in such case shall lie to the Appellate Tribunal.

(3) The Authority may regulate the system of adjudication including transfer of cases and extension of time limit.

⁶[(4) Notwithstanding the provisions of subsection (1), the Authority may assign a case or class of cases to any of its officers involving any amount of tax involved.]

¹Words “or amount erroneously refunded” deleted by Punjab Finance Act, 2020 dated June 29, 2020.

²Clauses (b) & (c) substituted by Punjab Finance Act, 2020 dated June 29, 2020. Before substitution these read as follows:-

“(b) Deputy Commissioner: Cases where the amount of the tax involved or the amount erroneously refunded ¹[] does not exceed two and a half million rupees;”

¹Words “exceeds one million rupees, but” deleted by Punjab Finance Act, 2016 dated June 29, 2016.

“(c) Assistant Commissioner: Cases where the amount of the tax involved or the amount erroneously refunded does not exceed one million rupees; and”

³Substituted for “ten” & “five” respectively by Punjab Finance Act, 2026 dated July 01, 2026.

⁴Clause (d) substituted by Punjab Finance Act, 2019 dated June 28, 2019. Before substitution it read as follows:-“(d) other officers of the Authority: such cases, other than those mentioned above, as may be prescribed.”

⁵Words inserted by Punjab Finance Act, 2020 dated June 29, 2020.

⁶Sub-section (4) inserted by Punjab Finance Act, 2020 dated June 29, 2020.

Chapter XII
General Administration

76. Power to make rules ¹[and frame regulations].— (1) The Authority may, with the approval of the Government and by notification in the official Gazette, make the rules for carrying out the purposes of any of the provisions of this Act.

¹[(1A) The Authority may, by notification in the official Gazette, frame regulations for carrying out the purposes of this Act;]

(2) All rules ²[and regulations made or framed under the sub-section (1) and (1A)] during a financial year shall be laid in Provincial Assembly of the Punjab at the time of presentation of the Annual Budget for the next financial year.

(3) The rules ²[and regulations made or framed under] this Act shall be collected, arranged and published along with general orders and departmental instructions, directions, notifications and rulings, if any, at appropriate intervals and sold to the public at a reasonable price.

³[76A. Power to restrain certain authorities].— The Authority may, by notification in the official Gazette, require that:

- (a) any authority competent to issue or renew a license or to grant permission or to issue no objection certificate to any person to engage in an economic activity which is a taxable service, shall not issue or renew such license or grant permission or issue no objection certificate unless the licensee or the grantee furnishes the evidence that he is a duly registered person under the Act and is on the active taxpayers list of the Authority; and
- (b) any procuring agency awarding or renewing any contract constituting taxable services shall not award or renew contract, unless the bidder, contractor, supplier or consultant is a registered person and is also on the active taxpayers list under the Act:

provided that a newly established business shall be exempt from the application of this section for a period of six months from the date of its registration.]

¹Inserted by Punjab Sales Tax on Services (Amendment) Act 2026 dated May 14, 2026.

²Substituted for “made under sub-section (1)” & “made under” respectively by Punjab Sales Tax on Services (Amendment) Act 2026 dated May 14, 2026.

³S. 76A substituted by Finance Act, 2026 dated July 01, 2026. Earlier it was inserted by Punjab Finance Act, 2017 dated June 16, 2017. Before substitution it read as follows:-

“76A. Power to restrain certain authorities.— The Authority may, with the approval of the Government and by notification in the official Gazette, require that any authority competent to issue or renew a license or to grant permission to any person to engage in an economic activity which is a taxable service, shall not issue or renew such license or grant permission unless the licensee or the grantee furnishes the evidence that he is a duly registered person under section 25, section 26 or section 27 of the Act.”

77. Computerized system.— (1) The Authority may prescribe the use of a computerized system for carrying out the purposes of this Act and the rules including the receipt of applications for registration, returns and such other declarations or information required to be provided under this Act and the rules from such date and for such registered persons or class of persons as the Authority may, by notification in the official Gazette, specify.

(2) The Authority may regulate the conduct and transaction of business in relation to the submission of returns or other information to the Authority by the persons required to transmit or receive any information through the computerized system, including matters such as the grant of authorization, suspension and cancellation of authorization and for security of the information transmitted or received through the computerized system.

(3) The information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.

(4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim or be provided any access to such information.

78. Service of orders and decisions.— (1) Subject to this Act, any notice, order or requisition required to be served on an individual for the purposes of this Act shall be treated as properly served on the individual if:

- (a) personally served on the individual or, in the case of an individual under a legal disability the agent of the individual;
- (b) sent by registered post or courier service to the individual's usual or last known address in Pakistan; or
- (c) served on the individual in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (V of 1908).

(2) Subject to this Act, any notice order or requisition required to be served on any person, other than an individual to whom subsection (1) applies, for the purposes of this Act, shall be treated as properly served on the person if:

- (a) personally served on the agent of the person;

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- (b) sent by registered post or courier service to the person's registered office or address for service of notices under this Act in Pakistan or where the person does not have such office or address, the notice is sent by registered post to any office or place of business of the person in Pakistan; or
- (c) served in the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (V of 1908).

(3) Where an association of persons is dissolved, any notice, order or requisition required to be served under this Act, on the association or a member of the association may be served on any person who was the principal officer or a member of the association immediately before such dissolution.

(4) Where a business stands discontinued, any notice order or requisition required to be served under this Act, on the person discontinuing the business may be served on the person personally or on any individual who was the person's agent at the time of discontinuance.

(5) The validity of any notice issued under this Act or the validity of any service of a notice shall not be called into question after the notice has been complied with in any manner.

(6) Any registered person may indicate, in the manner prescribed by the Authority, that he wishes to electronically receive all or specific communications, including notifications, orders, assessments and requisitions from the Authority, the Appellate Tribunal or any officer of the Authority.

(7) The Authority may, by notification in the official Gazette, direct that all or specific communications, including notifications, orders, assessments and requisitions ¹[including notices and show cause notices] from the Authority, the Appellate Tribunal or any officer to a specific registered person or class of registered persons shall be made electronically.

(8) For purposes of subsections (6) and (7), a registered person shall be considered to have received the electronic communication within seventy two hours of the sending of the electronic communication by the Authority, Appellate Tribunal or the officer of the Authority.

(9) For purposes of subsections (6), (7) and (8), an electronic communication includes a communication sent by email.

¹Words inserted by Punjab Finance Act, 2017 dated June 16, 2017.

79. Correction of clerical errors.— (1) Any clerical or arithmetical error in any assessment, adjudication order or decision may, at any time, be corrected by the officer of the Authority who made the assessment or adjudication or passed such order or decision or by his successor in office, through an order made under this section.

(2) Before any correction is made under subsection (1), a notice shall be given to the registered person likely to be affected by such correction.

80. Issuance of duplicate of the tax documents.— An officer of the Authority not below the rank of the ¹[Enforcement Officer/Audit Officer] may, on payment of one hundred rupees, issue an attested copy of any document filed by a registered person with the Authority.

81. Power to issue orders, instructions and directions.— The Authority may issue such orders, instructions and directions, not inconsistent with this Act and the rules, to all officers of the Authority, as it may deem necessary to implement, administer or enforce the provisions of this Act and the rules.

82. Officers of the Authority to follow orders.— (1) All officers of the Authority and other persons employed in the administration of this Act and the rules shall observe and follow the orders, instructions and directions of the Authority.

(2) No such orders, instructions or directions shall be given so as to interfere with the powers or discretion of officers of the Authority in the exercise of their judicial or quasi-judicial functions.

¹Substituted for “Assistant Commissioner” by Punjab Sales Tax on Services (Amendment) Act 2026 dated May 14, 2026.

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		(iii) residential construction projects where the covered area does not exceed 10,000 square feet for a house and 20,000 square feet for an apartment except where construction services are provided to construct more than one house or more than one apartment building; or (iv) where the construction services are provided to any registered person who is otherwise liable to pay sales tax as a property developer, builder and promoter.
13.	Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other services.	Only to the extent of services provided in a parlour, salon or clinic where the facility of air-conditioning is not installed or is not available in the premises on any day of the financial year.
14.	Services provided by tour operators and travel agents including all their allied services or facilities.	Only to the extent of Hajj and Umrah purposes including 'Ziyarat'.
15.	Facilities for travel originating from Punjab by Air for domestic and international travel.	Only to the extent of Air travel services provided to Hajj or Umrah passengers, diplomats and supernumerary crew.
16.	Services provided by warehouses or depots for storage or cold storages including letting of space for storages.	Only to the extent of storage of agriculture produce for the person's own consumption.
17.	Services provided by photography studios and event or occasion photographers or film-makers.	Only to the extent of non-corporate (individual) photographers operating from small road-side shops declared as such by the Authority.
18.	Services provided by diplomatic missions.	None
19.	Renting of personal dwellings for residential use.	None
20.	Services provided by persons engaged in contractual execution of works or furnishing supplies.	Only to the extent of services related to the contracts involving supplies or printing of books

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21.	Advertisement on television and radio or advertisement services showcasing of any product or service in video programmes, television programmes or motion pictures or music albums.	Only to the extent of: (a) sponsored by an agency of the Federal or Provincial Government for health education; or (b) financed out of funds provided by a Government under an agreement of foreign grant-in-aid; or (c) conveying public service message, if telecast on television by the World Wide Fund for Nature (WWF) or United Nations Children's Fund (UNICEF).
22.	Services relating to pathological or diagnostic tests exclusively for medical treatment purposes.	None
23.	Services provided in respect of manufacturing or processing on toll or job basis (against processing on conversion charges) including industrial and commercial packaging services and similar outsourcing of industrial or commercial processes.	None
24.	Advertisement including classified ads in newspapers, magazines, journals and periodicals.	None
¹ [		]
26.	Services provided by port operators (including airports and dry-ports) and allied services provided at ports and services provided by terminal operators including services in respect of public bonded warehouses.	Only to the extent of the amounts received by way of fee under any law or bye-law.]
¹ [27.	Supply of immovable property by way of lease, license or such similar arrangement.	None]

¹Sr. No. 25 and entries relating thereto omitted by Punjab Finance Act, 2026 dated July 01, 2026. Before omission it read as follows:-

"25.	Services provided by a foreign exchange dealer or exchange company or money changer or money exchanger.	None"
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²Sr. No. 27 inserted by No. SO(TAX)1-10/2025-26 dated October 22, 2025.

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Part II
FIXED-TAXED SERVICES

The services enumerated below, shall be fixed rate, subject to the conditions, if any, specified hereunder:

S/N	Description	Classification Code, if Applicable	Rate of Tax
(1)	(2)	(3)	(4)
1.	Services provided by property developers, builders and promoters (including their allied services);	9807.0000 and respective sub-headings of heading 98.14	Rs.100 per square yard for land development and Rs.50 per square feet for building construction.
2.	Freight forwarding agents.	9805.3000	Rs. 1000 per bill of lading

Part III
REDUCED RATE SERVICES

S/N	Description	Classification Code, if Applicable	Rate of Tax
(1)	(2)	(3)	(5)
1.	Hotels, motels and guest houses	9801.1000	¹ [(a) eight percent without input tax adjustment where payment against services is received through debit or credit cards, mobile wallets or QR scanning; and (b) Sixteen percent for others.]

¹Substituted for “(i) Five percent without input tax adjustment for non-corporate, non-franchise, non-chain businesses with less than 20 rooms; and (ii) Sixteen percent for others” by Punjab Finance Act, 2026 dated July 01, 2026.

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2.	Marriage halls and lawns (by whatever name called) including pandal and shamiana services. Catering services (including all ancillary/allied services such as floral or other decoration, furnishing of space whether or not involving rental of equipment and accessories).	9801.3000 9801.5000	¹ [Eight] percent without input tax adjustment.
3.	Services provided in respect of insurance to a policy holder by an insurer, including a re-insurer for: (a) fire insurance; (b) goods insurance; (c) health insurance; (d) life insurance; (e) marine insurance; (f) theft insurance; and (g) any other insurance.	98.13	(a) Zero percent without input tax adjustment for health insurance for individuals; and (b) Five percent for insurance agents and insurance brokers; (c) Sixteen percent of gross premium paid, for others.
4.	Services provided by restaurants including cafes, food (including ice-cream) parlors, coffee houses, coffee shops, deras, food huts, eateries, resorts and similar cooked, prepared or ready-to-eat food service outlets etc.	9801.2000 9801.9000	(a) ¹ [Eight] percent without input tax adjustment where payment against services is received through debit or credit cards, mobile wallets or QR scanning; and (b) Sixteen percent for others.
5.	Franchise services including intellectual property rights and licensing	9823.0000 9839.0000 and respective headings	(a) Zero percent without input tax adjustment for services relating to educational institutions for information technology; and

¹Substituted for "Five" by Punjab Finance Act, 2026 dated July 01, 2026.

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			(b) Five percent without input tax adjustment for services relating to educational institutions other than educational institutions for information technology; and (c) Sixteen percent for others.
6.	Construction services and services provided by contractors of building (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works (including air conditioning), horticultural works, multi-discipline works (including turn-key projects) and similar other works) Explanation: Notwithstanding the rate of 5% fixed in column 4, the following further reduced rates shall be applicable: (a) one per cent for all services specified at S.No.14 without input tax credit or adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched during Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized after 1st of July 2016 or funded under Public	9824.0000 and 9814.2000	five percent without input tax credit or adjustment in respect of Government civil works and sixteen percent with input tax credit or adjustment for others.

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	Sector Development Program of the Federal Government or funded by the Cantonment Boards; and (b) zero per cent for all services specified at S.No.14 without input tax credit/adjustment to the extent of Government civil works including those of cantonment boards involved in the ongoing development schemes and projects launched prior to Financial Year 2016-17 and funded under the Annual Development Plan of the Punjab Government or funded through foreign loans where the negotiations were finalized as on 1st of July 2016 or funded under Public Sector Development Program of the Federal Government or funded by Cantonment Boards.		
7.	Services provided for personal care by beauty parlors, salons, clinics, sliming clinics, spas (including saunas, Turkish baths and Jacuzzi) and similar other establishments.	9810.0000 9848.0000 9847.0000 9821.4000 9821.5000 9815.7000 and respective headings	Five percent without input tax adjustment.
8.	Information technology-enabled or information technology based services including software development, software customization, software maintenance, system support, system assembly, system integration, system	9815.6000 and respective heading	(a) Zero percent without input tax adjustment for services provided by software or IT-based system development persons; and (b) Five percent without input tax adjustment for others.

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	designing and architecture, system analysis, system development, system operation, system maintenance, system up-gradation and modification, data warehousing or management, data entry operations, data migration or transfer, system security or protection, web designing, web development, web hosting, network designing, services relating to enterprise resource or management planning (including marketing of products), development and sale of smart phone applications or games, graphics designing, medical transcription, remote monitoring, telemedicine, insurance claim processing, online retrieval and database access or retrieval service. Explanation: This entry includes and shall be deemed to have always included real estate aggregators and streaming/over-the-top (OTT) services.		
9.	Services provided by other consultants (by whatever name called or treated, whether as consultant or otherwise) including human resource and personnel development services, exhibition or convention services including provision of space, equipment, accessories and other allied services, ¹ []	9815.9000 9832.0000, 9827.0000, 9818.3000, 9818.2000, 9819.9300, 9852.0000, 9859.0000, 9825.0000, 9819.5000, 9849.0000, 9818.9000, 9853.0000,	(a) Zero percent without input tax adjustment for training services related to Information Technology; and (b) Sixteen percent for others.

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¹Words etc. "event management services (whole range and variety of their services regardless of separate or individual classification thereof)," omitted by Punjab Finance Act, 2026 dated July 01, 2026.

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	valuation services, evaluation services (including competency and eligibility testing services), certification, verification and equivalence services, market research services, marketing or sales services (including marketing agencies and on line marketing or sales services), surveyors services, training or coaching services (other than general education services) and credit rating services.	9856.0000 and respective headings.	
10.	Services provided by tour operators and travel agents including all their allied services or facilities.	9805.5100, 9805.5000, 9803.9000.	¹ [Eight] percent without input tax adjustment.
11.	Manpower recruitment agents, including labour and manpower supplies.	9805.6000	(a) Five percent without input tax adjustment for services where the value of service is fixed by the Bureau of Emigration and Overseas Employment; and (b) Sixteen percent for others.
12.	Services provided by property dealers and realtors.	9806.2000, 9844.0000.	¹ [Eight] percent without input tax adjustment.
13.	Services provided by fashion designers, including use of brand name, logo or house mark (whether or not registered) in the manufacturing or trading of products whether relating to textile, leather, jewellery or other product regimes including allied services such as cutting, stitching,	9834.0000, 9819.6000, 9839.0000 and respective headings	Five percent without input tax adjustment.

¹Substituted for "Five" by Punjab Finance Act, 2026 dated July 01, 2026.

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	printing, manufacturing, fabrication, assembly, embellishment, adornments, display (including marketing, packing and delivery etc.)		
14.	Services provided by architects, town planners, landscapers, landscape designers, interior decorators and interior designers.	9814.1000, 9814.9000, 9814.4000 and respective headings.	¹ [Eight] percent without input tax adjustment.
15.	Rent-a-car (including renting of all categories of vehicles meant for transportation of persons)	9819.3000 and respective headings	(a) ¹ [Eight] percent without input tax adjustment for services provided to end consumers; and (b) Sixteen percent for others.
16.	Car/automobile dealers	9806.3000 9845.0000	(a) Sixteen percent for services provided by companies or authorized dealers; and (b) Five percent without input tax adjustment, for others.
17.	Brokerage (other than stock) and indenting services including agents, brokers, under-writers and auctioneers	9829.0000 9819.1200 9819.1100 9819.1300 9819.9100	(a) Five percent without input tax adjustment for services provided in respect of agricultural produce and home chefs; and (b) Sixteen percent for others.
18.	Services provided in specified fields such as health care, gym, physical fitness, indoor sports, games, amusement parks, arcades and other recreation facilities, and body or sauna massage etc.	9821.1000 9821.2000 9821.4000	¹ [Eight] percent without input tax adjustment.
19.	Services provided by Laundries and dry cleaners	9811.0000	¹ [Eight] percent without input tax adjustment.
20.	Services provided by Cable TV operators	9819.9000	Five percent without input tax adjustment.

¹Substituted for "Five" by Punjab Finance Act, 2026 dated July 01, 2026.

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21.	Services in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances.	Respective headings	Five percent without input tax adjustment.
22.	Services provided by accountants (including practicing chartered or cost accountants), auditors, actuaries, tax consultants (by whatever name called), practicing company secretaries, receivers, liquidators, auctioneers and corporate law consultants, whether individual or otherwise.	9815.2000 9815.3000 9850.0000 9851.0000 9855.0000 and respective headings	(a) ¹ [Eight] percent without input tax adjustment for services relating to accountancy, audit, tax or corporate law consultancy; and (b) Sixteen percent for others.
23.	Facilities for travel originating from Punjab by Air for domestic and international travel.	9803.1000 9803.1100	Five percent without input tax adjustment.
24.	Services provided by skin and laser clinics, cosmetic and plastic surgeons and hair transplant services including consultation services.	9847.0000 and respective headings	Five percent without input tax adjustment.
25.	Services provided by warehouses or depots for storage or cold storages including letting of space for storages.	9833.0000 and respective headings	¹ [Eight] percent without input tax adjustment.
26.	(i) Medical consultation/visit fee exceeding Rs.1500 per consultation/visit of doctors, medical practitioners and medical specialists (ii) Bed/Room charges of hospitals exceeding Rs.6,000/- per day per bed/room.	9815.1000 and other Respective headings	Zero percent without input tax adjustment.

¹Substituted for "Five" by Punjab Finance Act, 2026 dated July 01, 2026.

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27.	Services provided by photography studios and event or occasion photographers/film-makers.	9819.7000 and respective headings	Five percent without input tax adjustment.
28.	Parking services	Respective headings	Five percent without input tax adjustment.
29.	Dress designing and stitching services.	Respective headings	Five percent without input tax adjustment.
30.	Rental of bulldozers, excavators, cranes, construction equipment, Scaffolding, framework and shuttering, generators, storage containers, Refrigerator, shelf or rack renting, etc	Respective heading	¹ [Eight] percent without input tax adjustment.
31.	Services in respect of treatment of textile, leather but not limited to Dyeing services, Edging and cutting, cloth treating, water proofing, Embroidery, Engraving, Fabric bleaching, Knitting, Leather staining, Leather working, Pre shrinking, Colour separation services, pattern printing and shoe making services.	Respective heading	Five percent without input tax adjustment.
32.	Apartment house management, real estate management and services of rent collection.	Respective heading	¹ [Eight] percent without input tax adjustment.
33.	Ride-Hailing Services Explanation: This entry includes and shall be deemed to have always included cab aggregators.	Respective heading	Five percent without input tax adjustment.
34.	Entertainment services (including cinemas, theatres, concerts, circus, sports events, races, film, fashion shows and mobile stage shows)		Zero percent without input tax adjustment.]

¹Substituted for "Five" by Punjab Finance Act, 2026 dated July 01, 2026.

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¹ [35.	Foreign exchange services provided by any person including exchange company, Forex Dealer and Money Changer shall pay the tax leviable on the services rendered or provided to any person in respect of currency exchange.	Respective headings	Three percent without input tax adjustment. <i>Explanation:</i> rate shall apply to the services involving consideration of spread charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies,
36.	Event management services (whole range and variety of their services regardless of separate or individual classification thereof),	Respective headings	Eight percent without input tax adjustment.]

¹S. Nos. 35 to 36 and entries relating thereto inserted by Punjab Finance Act, 2026 dated July 01, 2026.

The Punjab Sales Tax on Services Electronic Invoice Monitoring System Rules, 2019

(Punjab Revenue Authority)

No. PRA/Orders.06/2019/1495 dated February 21, 2020.- In exercise of the powers conferred under section 76 of the Punjab Sales Tax on Services Act 2012 (XLII of 2012), the Punjab Revenue Authority, with the approval of the Government, is pleased to make the following rules:

1. Short title and commencement.- (1) These rules may be cited as the Punjab Electronic Invoice Monitoring System Rules 2019.

(2) They shall come into force at once.

2. Definitions.- (1) In the rules, unless there is anything repugnant in the subject or context:

(a) “Act” means the Punjab Sales Tax on Services Act 2012 (XLII of 2012);

(b) “e-IMS” means Electronic Invoice Monitoring System to monitor the service provided by a registered person, by installing, integrating, fixing, attaching, inserting, embedding or otherwise placing such software and hardware, including cash register, instrument, modem, device either in the existing system of recording sale transaction and issuing sale invoice or otherwise, at the premises of the registered person to capture and transfer data about the transaction recorded or invoice issued by the registered person to the Authority's computer system on real time basis; and

(c) “video vigilance” includes video surveillance, video analytics, video recording, video filming, video watch, video streaming through close circuit television system and/or any other electrical and/or electronic system, using additional, ancillary, auxiliary or supplementary equipment, device or instrument, by any mode and in any manner.

(2) The word and expression used but not defined in the rules shall have the same meanings as are assigned to it in the Act or the rules made thereunder.

3. Monitoring through e-IMS.- A registered person having turnover of ¹[six million rupees or above in case of restaurant services and ten million rupees or above in case of all other services] in the financial year 2017-18 or in a subsequent financial year shall be monitored through e-IMS by the Authority.

¹Substituted for “ten million rupees or above” by No. PRA/Order.06/2023/441 dated July 09, 2024.

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4. Installation and integration of e-IMS.- (1) A registered person liable to monitoring under rule 3 shall:

- (a) Modify its application software and hardware to make it compatible with e-IMS as per guidelines issued by the Authority, within three months of the close of the financial year in which he becomes so liable, if already using a computerized system for recording transaction and issuing invoice;
- (b) Acquire, install and implement an application software and hardware compatible with e-IMS as per guidelines issued by the Authority, within six months of the close of the financial year in which he becomes so liable, if not already using a computerized system for recording transaction and issuing invoice; and
- (c) allow full access to and provide complete and accurate detail, feature, specification and dimension of its computerized system to the office or any other person or Agency authorized by the authority in this behalf.

(2) An officer or any other person or Agency authorized by the Authority in this behalf shall visit the premises of the registered person, after expiry of the time period specified in sub-rule (1), to evaluate compatibility of computerized system with e-IMS; and

- (a) if such evaluation is successful, install and integrate e-IMS with the computerized system of the registered person, after taking safety and security measures as may be deemed necessary or proper by the Authority; and
- (b) if such evaluation is not successful, allow one-time extension not exceeding fifteen days to make the computerized system of the registered person compatible with e-IMS and thereafter carry out the process as prescribed in clause (a).

Provided that, for the purpose of this rule, installation and integration shall include recording and/or transmission of any data from the computerized system of the registered person to the computerized system of the Authority.

5. Surprise checks, annual inspection of e-IMS and Video vigilance, etc.- (1) An officer or any other person or Agency authorized by the Authority in this behalf may carry out surprise checks and shall also conduct annual inspection at the business premises of the registered person to evaluate performance of e-IMS against various parameters on a scale of 1 (Min.) to 5 (Max.).

(2) If a surprise check carried out under sub-rule (1) results in a rating lower than 3, the Authority shall issue a warning to the registered person.

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(2) The ¹[Board or any officer of the SRB, authorized by the Board in this behalf,] shall give notice to a registered person stating the reasons for the suspension and the remedial actions required to be taken by the person in such time as may be specified in the notice.

(3) In case the ¹[Board or any officer of the SRB, authorized by the Board in this behalf,] is not satisfied with the response of the person or the remedial actions taken by him or does not receive any response in the specified time, the Board may suspend that person's registration.

(4) At any time within a period of sixty days of suspension, the ¹[Board or any officer of the SRB, authorized by the Board in this behalf,] may withdraw the suspension if it is satisfied with the remedial actions taken by the person.

(5) Where, after sixty days, the suspension has not been withdrawn, the ¹[Board or any officer of the SRB, authorized by the Board in this behalf,] may-

- (a) institute proceedings against the person in respect of the alleged non-compliance under this Act;
- (b) reinstate the person's registration; or
- (c) if neither of the actions in clauses (a) and (b) is done, cancel the person's registration.

25A. De-registration:- (1) The Board or any officer of the SRB, authorized in this behalf, may subject to the rules, de-register a registered person or such class of registered persons not required to be registered under this Act.

(2) Where any person registered under this Act believes that he does not satisfy the requirements for registration in section 24, he may, in the manner and mode provided in the rules, ²[e-file an application] to the Board ^{2a}[,] to be de-registered. If upon receiving such an application, the Board ²[or any officer of the SRB, authorized by the Board in this behalf,] is satisfied that the person is not required to be registered under this Act and has fulfilled ³[the obligations for de-registration] under this Act it shall, subject to the rules, de- register such person.

¹Substituted for "Board" by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

²Substituted for "make an application" by Sindh F. Act, 2024 dated June 30, 2024.

^{2a}Words "or any officer of the SRB, authorized by the Board in this behalf" deleted by Sindh F. Act, 2024 dated June 30, 2024. Earlier these were inserted by Sindh F. Act, 2013 dated July 01, 2013.

³Substituted for "any obligations" by Sindh F. Act, 2013 dated July 01, 2013.

(3) Where the ¹[Board or any officer of the SRB] receives an application under sub-section (2), it ²[shall] dispose of the same within a period of ³[one hundred and eighty days] from the date of receipt of the application, or within such extended period, not exceeding sixty days, as the ¹[Board or any officer of the SRB] may, for reasons to be recorded in writing fix.

⁴[(4) The obligations and liabilities of the person relating to the period when he provided any taxable services shall not be affected by the fact that he has e-filed his de-registration application or that he has ceased to be a registered person.]

⁵[**25B. Active taxpayers list.**- The Board shall have the power to prepare and maintain active taxpayers list in such manner as it may deem appropriate and also to make rules to provide for restrictions and limitations to be imposed on any person who ceases to be an active taxpayer or any person who receives or procure s any taxable service from a person who has ceased to be an active taxpayer.]

¹Substituted for "Board" by Sindh F. Act, 2013 dated July 01, 2013.

²Substituted for "must" by Sindh F. Act, 2013 dated July 01, 2013.

³Substituted for "three months" by Sindh F. Act, 2026 dated June 30, 2026.

⁴Sub-section (4) inserted by Sindh F. Act, 2026 dated June 30, 2026.

⁵S. 25B inserted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

Chapter-VIII OFFENCES AND PENALTIES

43. Offences and penalties.- Whoever commits any offence described in column (1) of the Table below shall, in addition to and not in derogation of any punishment to which he may be liable under any other law, be liable to the penalty mentioned against that offence in column (2) thereof. The sections referred to in column (3) are meant for illustrative purposes only and the corresponding offence described in column (1) may fall and be prosecuted under other sections of this Act as well.

Table

Offences	Penalties	Section of the Act to which offence has reference
(1)	(2)	(3)
1. Any person who is required to apply for registration under this Act fails to make an application for registration before providing taxable services.	Such person shall be liable to pay a penalty of 10,000 rupees or five per cent of the amount of sales tax he would have been liable to pay had he been registered, whichever is higher. In the case of non- compliance ¹ [of a notice or an order] of compulsory registration, the minimum penalty shall be 100,000 rupees. Provided that such person who is required to get himself registered under this Act, fails to get registered within ninety days of providing taxable services, he shall be further be liable, upon conviction by a Special Judge, to imprisonment for a term which may extend to one year, or with fine which may extend to the amount of sales tax he would have been liable to pay had he been registered, or with both.	24 ¹ [and 24B]
² [1A. Where any person fails to intimate any change in particulars of registration, including the particulars relating to business address, business bank accounts, economic activity, etc., in accordance with the requirements, prescribed under the rules, within a period of fifteen days from the date of such change.	Such person shall be liable to a penalty which may extend to 100,000 rupees subject to a minimum penalty of 10,000 rupees.	24]

¹Words etc. inserted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

²Sr. No. 1A inserted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

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2. Where any person fails to furnish a return within the due date.	¹ [Such person shall be liable to pay penalty of 100 rupees for each day of default in filing of the return beyond the prescribed due date.]	30
³ [2A Where any person fails or refuses to issue a tax invoice as required In sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011.	Such person shall be liable to pay a penalty of twenty thousand rupees on first default and fifty thousand rupees for each subsequent default. In case of three acts of such default, the business premises shall be liable to be sealed.	General
⁴ [2AA Any person who designs, develops, customizes or supplies invoicing software enabling issuance of invoices not conforming to the requirements of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011 or of rule 6 of the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022.	Such person shall be liable to a penalty of upto one million rupees, but not less than one hundred thousand rupees.	General]
³ [2B. Where a person avoids, defies, fails to comply with the e-invoicing system or issues invoices outside the e-invoicing system or refuses, denies, or obstructs the enforcement of the provisions of section 54A in any manner.	Such person shall be liable to pay a penalty of upto one million rupees, but not less than one hundred thousand rupees. In case of repetition of the offence, the business premises of such person shall further be liable to sealing. Such person shall further be liable, upon conviction by a Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees or with both.]	54A]

¹Substituted for “Such person shall be liable to a penalty of 10,000 rupees per month or a fraction thereof; provided that if a return is filed within ¹[ten] days of the due date, a penalty of 300 rupees for each day of default shall be paid.” by Sindh Finance Act, 2025 dated June 30, 2025. Earlier it was substituted for “Such person shall be liable to pay a penalty of 5,000 rupees provided that if a return is not filed within fifteen days of the due date, a penalty of 100 rupees for each day of default shall be paid.” by Sindh F. Act, 2014 dated June 25, 2014.

¹Substituted for “fifteen” by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

³S.No.2B substituted by Sindh Finance Act, 2024 dated June 30, 2024. Earlier Ss. 2A & 2B inserted by Sindh F. Act, 2019 dated July 10, 2019. Before substitution S.2B read as follows:-

“2B. Where any person either avoids, defies, fails to comply with e-invoicing system or Issues Invoices outside the e-Invoicing system.	Such person shall be liable to pay a penalty of up to one hundred thousand rupees, but not less than twenty-five thousand rupees. In case of three consecutive defaults, the place of business of such person may further be liable to sealing.”
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⁴S. No. 2AA and entries relating thereto inserted by Sindh Finance Act, 2026 dated June 30, 2026.

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¹ [2C. Where a person avoids, defies, delays or fails to deposit the amount of service fee levied under the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022 or fails to report the service fee in the sales tax return in the prescribed manner.	Such person shall be liable to a penalty of rupees one hundred thousand or twice the amount of service fee involved, whichever is higher. Such person shall further be liable, upon conviction by the Special Judge, to imprisonment which may extend to one year or with fine which may extend to one hundred thousand rupees, or with both.	General]
3. Where any person fails to deposit the amount of tax due or any part thereof in the time or manner laid down under this Act or the rules made there under.	(a) Such person shall be liable to pay a penalty of 10,000 rupees ² [] or five per cent of the total tax payable for that period ³ [] (³ [.] if default is more than ⁴ [5] days) whichever is higher.	8, 17, and 66

¹S.2C inserted by Sindh Finance Act, 2024 dated June 30, 2024.

²Words “per month or a fraction thereof” omitted by Sindh Finance Act, 2025 dated June 30, 2025. Earlier these were inserted by Sindh F. Act, 2014 dated June 25, 2014.

³Comma deleted and inserted after bracket by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

⁴Substituted for “3” by Sindh Finance Act, 2025 dated June 30, 2025.

52. Obligation to produce documents and provide information.-

(1) Notwithstanding anything contained in this Act or any other law for the time being in force, any person required to maintain any ¹[record under the Act or any other law for the time being in force], shall, on demand by an officer of the SRB, not below the rank of a ²[an Auditor SRB or a Sindh Sales Tax Officer SRB], by notice in writing, as and when specified in the notice-

- (a) produce for examination, such documents or records which the officer of the SRB considers necessary ³[in relation to any matter under the Act] or relevant to the audit, inquiry or investigation under the Act;
- (b) allow the officer of the SRB to take extracts from or make copies of such documents or records; and
- (c) appear before the officer of the SRB and answer any question put to him concerning the documents and records relating to the audit, investigation, or inquiry referred to in clause (a) above.

(2) An officer of the SRB conducting an audit, inquiry or, as the case may be, an investigation under the Act, may require in writing any person, department, company or organization to furnish such information as is held by that person, department, company or organization, which, in the opinion of the officer of the SRB, is relevant to such audit, inquiry or investigation.

(3) The Board may require, in writing, any person, department, company or organization, as the case may be, to provide any information or data held by that person, department, company or organization, which, in the opinion of the Board, is required for purposes of ⁴[] this Act.

(4) Every person, department, company or organization shall furnish the information ⁵[and data and documents] requisitioned by the Board or the officer of the SRB under ⁶[this section] within the time specified in the notice issued by the Board or, as the case may be, the officer of the SRB.

¹Substituted for "record under the Act" by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

²Substituted for "Assistant Commissioner SRB" by Finance Act, 2019 dated July 10, 2019. Earlier it was substituted for "Deputy Commissioner" by Sindh F. Act, 2013 dated July 01, 2013.

³Words inserted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

⁴Words "formulation of policy or administering or implementing" deleted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

⁵Words inserted by Sindh F. Act, 2017 dated July 14, 2017.

⁶Substituted for "sub-section (2) or (3)," by Sindh F. Act, 2017 dated July 14, 2017.

¹[52A. Registered person to display notice, message or information.- The registered person shall, when so advised by the Commissioner display any notice, message or information through print or multi-media at a conspicuous place in his premises, accessible to the general public, for awareness of the customers or the public in relation to tax matters.]

53. Searches under warrant:- (1) Where any officer of the SRB has reason to believe that any documents or things which in his opinion, may be useful for, or relevant to, any proceedings under this Act are kept in any place, he may after obtaining a warrant from the Magistrate, enter that place and cause a search to be made at any time.

(2) The search made under sub-section (1) shall be carried out in accordance with the relevant provisions of the Code of Criminal Procedure, 1898 (No. V of 1898).

54. Posting of an officer of the SRB to business premises:- (1) Subject to such conditions and restrictions, as it deems fit to impose, the Board may post an officer of the SRB to the premises of a registered person or class of such persons to monitor the provision of services by such registered person or persons.

(2) Notwithstanding anything contained in sub-section (1), if a Commissioner SRB, on the basis of material evidence, has reasonable cause to believe that a registered person is involved in evasion of sales tax or tax fraud, he may, by recording the reason in writing, post an officer of the SRB to the premises of such registered person to monitor provision of services by such person.

²(3) The person, to whose premises an officer of the SRB is posted under this section, shall provide, on his own cost, all facilities to meet the departmental requirements of such posting as may be determined by the Board or the Commissioner SRB.

Explanation: The powers of the Board or the Commissioner SRB, under this section, are independent of the provisions of section 53.]

³[54A. Monitoring or tracking by electronic or other means.- (1) Subject to such conditions, restrictions and procedure, as it may deem fit to impose or specify, the Board may, by notification in the official Gazette, specify any registered person or class of registered persons or any of the services or class of services in respect of which monitoring or tracking of provision of service or services may be implemented through electronic or other means as may be prescribed.

¹S. 52A inserted by Sindh Finance Act, 2026 dated June 30, 2026.

²Sub-section (3) inserted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

³Section 54A inserted by Sindh F. Act, 2017 dated July 14, 2017.

(2) The Board may, in the prescribed manner, devise and implement an electronic system for monitoring and capturing the transactions recorded or the invoices issued by a registered person or a class of registered persons or a service or services or class of services, and transferring the information, obtained by such monitoring or capturing of transactions or invoices, to the computer systems of the Board on real time basis or otherwise.

(3) From such date as may be prescribed by the Board, the persons providing or rendering taxable services shall compulsorily use such electronic means or systems, including fiscal cash registers, as may be specified or prescribed by the Board, for issuance of tax invoice ¹[under the e-Invoicing system].]

²[**54B. Power to seal the business premises.**- If an officer of the SRB, not below the rank of a Commissioner, is satisfied that any person:-

- (a) is liable to be registered under this Act but is not actually registered in terms of the provisions of section 24; or
- (b) is not an active taxpayer in terms of the provisions of clause (1A) of section 2; or
- (c) is consistently non-compliant with the provisions of this Act or the rules made thereunder,

he may by an order in writing, direct that the business premises of that person be sealed for a period not exceeding four months after giving a notice in writing:

Provided that when the cause of such sealing, as aforesaid, has ceased to exist, such officer of the SRB shall, through an order in writing, direct the de-sealing of the sealed premises.]

55. Revision by the Commissioner SRB:- (1) The Commissioner SRB may, of his own motion or on an application made in writing by a registered person for revision, call for and examine the record of any proceeding under this Act ³[or the rules made thereunder] in which an order has been passed by an officer of the SRB other than the Commissioner (Appeals) SRB.

(2) If after examining the record under sub-section (1), the Commissioner SRB is not satisfied with the legality or propriety of any order passed by an officer of the SRB, the Commissioner SRB may make such revision to the order as he may think fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

¹Words inserted by Sindh F. Act, 2019 dated July 10, 2019.

²S. 54B inserted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

³Words inserted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

(4) The Commissioner SRB shall not revise any order under sub-section (2) if:

- (i) an appeal under section 57 is pending or the matter has been referred to resolution under section 65.
- (ii) where an appeal against the order lies under section 57, the time within which such appeal may be made has not expired or the person has not waived his right of appeal;
- (iii) in the case of an application made by a person, the application has not been made within ninety days of the date on which on which such order was served on the person, unless the Commissioner SRB is satisfied that the person was prevented by sufficient cause from making the application within the time allowed;
- (iv) in the case where the Commissioner SRB has on his own motion called for and examined an order passed by a sub-ordinate officer, more than five years have lapsed from the date of the original order.

(5) No application for revision of an assessment shall be made under sub-section (1) unless the amount of tax due under the assessment that is not in dispute has been paid by the taxpayer.

56. Revision by the Board:- (1) The Board may, of its own motion, call for and examine the record of any departmental proceedings under this Act or the rules made there under for the purpose of satisfying itself as to the legality or propriety of any decision or order passed therein by an officer of the SRB other than the Commissioner (Appeals) SRB.

(2) If after examining the record under sub-section (1), the Board is not satisfied with the legality or propriety of any decision or order passed by an officer of the SRB, it may pass such order as it may think fit.

(3) No order imposing or enhancing any penalty or fine requiring payment of a greater amount of sales tax than the originally levied amount shall be passed unless the person affected by such order has been given an opportunity of showing cause and of being heard.

(4) No proceeding under this section shall be initiated in a case where an appeal under section 57 is pending or the matter has been referred to resolution under section 65.

(5) No order shall be made under this section after the expiry of five years from the date of the original decision or order of the sub-ordinate officer referred to in sub-section (1).

Chapter-IX APPEALS

57. Appeals.- (1) Any person, other than the Board or any of its officers, aggrieved by any decision or order passed under sections ¹[22, 23, ²or 24B or under sub-section (5) of section 25 or under sections], ³[25A, 43], 44, 47, 68 or 76] by an officer of the SRB may, within thirty days of the date of receipt of such decision or order, prefer an appeal to the Commissioner (Appeals) SRB.

- (2) An appeal under sub-section (1) shall—
 - (a) be in the prescribed form;
 - (b) be verified in the prescribed manner;
 - (c) state precisely the grounds upon which the appeal is made;
 - ³[(cc) in case the appellant desires to be heard through an agent or authorized representative in terms of section 67 or section 70, be accompanied with a Letter of Authorization, as prescribed;]
 - (d) be accompanied by the fee specified in sub-section (3); and
 - (e) be lodged with the Commissioner (Appeals) SRB within the time set out in sub-section (4).
- (3) The prescribed fee shall be—
 - (i) where the appellant is a company, ⁴[two] thousand rupees; or
 - (ii) where the appellant is not a company, ⁵[one thousand] rupees.

⁶[(4) An appeal under this section shall be preferred to the Commissioner (Appeals) within thirty days from the date on which the order or decision is served upon the appellant.]

(5) The Commissioner (Appeals) SRB may, upon application in writing by the appellant, admit an appeal after the expiration of the period specified in sub-section (4) if the Commissioner (Appeals) SRB is satisfied that the appellant was prevented by sufficient cause from lodging the appeal within that period.

¹Substituted for "13, 18, 19 or 38" by SST on services (amendment) Act 2011 dated January 27, 2012.

²Substituted for "24B" by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

³Substituted for "43" by F. Act, 2017 dated July 13, 2017.

^{3a}Clause (cc) inserted by F. Act, 2014 dated June 25, 2014.

⁴Substituted for "one" by F. Act, 2014 dated June 25, 2014.

⁵Substituted for "two hundred" by F. Act, 2014 dated June 25, 2014.

⁶Sub-section (4) substituted by F. Act, 2014 dated June 25, 2014. Before substitution it read as follows:-

"(4) An appeal shall be preferred to the Commissioner (Appeals) SRB within thirty days of the following:-

- (a) where the appeal relates to any assessment or penalty including default surcharge, the date of service of the notice of demand relating to the said assessment or penalty including default surcharge, as the case may be; and
- (b) in any other case, the date on which the order to be appealed against is served."

58. Procedure in appeal:- (1) The Commissioner (Appeals) SRB shall give notice of the day fixed for the hearing of the appeal to the appellant and to the officer of the SRB against whose order the appeal has been made.

(2) The Commissioner (Appeals) SRB may adjourn the hearing of the appeal from time to time.

(3) The Commissioner (Appeals) SRB may, before the hearing of an appeal, allow an appellant to file any new ground of appeal not specified in the grounds of appeal already filed by the appellant where the Commissioner (Appeals) SRB is satisfied that the omission of the ground from the form of the appeal was not wilful or unreasonable.

(4) The Commissioner (Appeals) may stay the ¹[recovery of the whole or any part of the] sales tax due by virtue of the decision or order being appealed against and any such order made by the Commissioner (Appeals) shall remain operative for no more than fifteen days during which period a notice shall be issued to the respondent and after hearing the parties, the order staying recovery may be confirmed, varied or vacated as the Commissioner (Appeals) deems fit but the stay order so confirmed or varied shall remain operative for no more than ²[one hundred ³[eighty]] days, including any period for which the recovery may have been stayed prior to the confirmation or variation of the stay order.

(5) The Commissioner (Appeals) SRB may, before disposing of an appeal, call for such particulars as the Commissioner (Appeals) SRB may require respecting the matters arising in the appeal or cause further inquiry to be made by the officer of the SRB.

59. Decision in appeal.-(1) In disposing of an appeal lodged under section 57, the Commissioner (Appeals) SRB may pass such order as he thinks fit, confirming, varying, altering, setting aside or annulling the decision or order appealed against.

(2) In deciding an appeal, the Commissioner (Appeals) SRB may make such further inquiry as may be necessary provided that he shall not remand the case for denovo consideration ³[:]

³[Provided that the inquiry under this sub-section shall be completed within a period not exceeding sixty days from the date the inquiry is ordered by the Commissioner (Appeals).]

(3) The Commissioner (Appeals) SRB shall not increase the amount of any tax payable by the appellant unless the appellant has been given an opportunity of showing cause against such increase.

(4) As soon as practicable after deciding an appeal, the Commissioner (Appeals) SRB shall serve his order on the appellant and the officer of the SRB who made the order appealed against.

¹Substituted for "recovery of any" by F. Act, 2019 dated July 10, 2019.

²Substituted for "twenty" by Sindh Finance Act, 2024 w.e.f. 1 July 2024. Earlier it was substituted for "sixty" by F. Act, 2019 dated July 10, 2019.

³Colon substituted and proviso inserted by Sindh Finance Act, 2026 dated June 30, 2026.

(5) An order passed by the Commissioner (Appeals) SRB under sub-section ¹[(1)] shall be passed not later than one hundred and ²[eighty days] from the date of filing of appeal or within such extended period, not exceeding sixty days, as the Commissioner (Appeals) SRB may, for reasons to be recorded in writing fix.

(6) In computing the aforesaid time period, any period during which the proceedings are adjourned on account of a stay order ³[or the inquiry under sub-section (2)] or proceedings under section 65 or the time taken through adjournment by the appellant ⁴[] shall be excluded.

⁵[(7) Where the Commissioner (Appeals) has not made an order under sub-section (1) before the expiration of the period prescribed under sub-section (5), read with subsection (6), the Commissioner (Appeals) shall transfer the undecided appeal to the Appellate Tribunal which shall decide the undecided appeal as if it has been filed against the order of the Commissioner (Appeals):

Provided that while transferring the un-decided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall give due intimation, in this regard, to the appellant and his agent or authorized representative and also to the Chairman of the Board.

(8) While transferring the undecided appeal to the Appellate Tribunal, the Commissioner (Appeals) shall attach a report explaining the circumstances and reasons due to which the appeal could not be decided within the prescribed time.]

60. Appointment of the Appellate Tribunal:- (1) There shall be established an Appellate Tribunal to exercise the functions conferred on such Tribunal by this Act or the rules made thereunder.

(2) The Appellate Tribunal shall consist of a Chairperson and such other judicial and ⁵[Technical Members] as are appointed by the Government having regard to the needs of the Tribunal.

(3) A person may be appointed as a Judicial Member of the Appellate Tribunal if the person—

¹Substituted for (3) by F. Act, 2014 dated June 25, 2014.

²Substituted for “twenty days” by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

³Words inserted by Sindh Finance Act, 2026 dated June 30, 2026.

⁴Words “not exceeding thirty days” deleted by F. Act, 2014 dated June 25, 2014.

⁵Sub-sections (7) & (8) substituted by F. Act, 2014 dated June 25, 2014. Before substitution it read as follows:-

“(7) Where the Commissioner (Appeals) SRB has not made an order under sub-section (1) before the expiration of four months from the end of the month in which the appeal was lodged, the relief sought by the appellant in the appeal shall be treated as having been given and all the provisions of this Act shall have effect accordingly.

(8) For the purposes of sub-section (7), any period during which the hearing of an appeal is adjourned on the request of the appellant shall be excluded in the computation of the period of four months.”

⁶Substituted for “accountant” by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015. It was already substituted for “Accountant Member” by F. Act, 2014 dated June 25, 2014.

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¹[(a) ²[] is or has been a Judge of the Sindh High Court or is or has been Judge of a District and Sessions Court with at least two years of service as a District and Sessions Judge.]

(b) is below the age of ³[seventy] years.

⁴[(4) A person may be appointed as a Technical Member of the Appellate Tribunal if he is below the age of sixty-five years but not below the age of fifty years and is or has been:

(a) a Technical Member of a Customs Appellate Tribunal in terms of sub-section (4) of section 194 of the Customs Act, 1969 (Act No. IV of 1969) or an Accountant Member of an Appellate Tribunal Inland Revenue (Appeals) in terms of sub-section (4) of the section 130 of the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) for a period not less than one year; or

⁵[(b) a Commissioner of SRB for a period not less than eight years during which he performed the functions of Commissioner (Appeals) for not less than three years.]

⁶[]

¹Clause (a) substituted by F. Act, 2014 dated June 25, 2014. Before substitution it read as follows:-

“(a) is qualified to be a Judge of High Court and has remained a Judge of the District court for at least 5 years,”

²Word “who” deleted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

³Substituted for “sixty-five” by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

⁴S. 60(4) substituted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023. Before substituted it read as follows:-

“(4) A person may be appointed ¹[as a] ²[Technical Members] of the Appellate Tribunal if the person is an officer of the SRB/ FBR equivalent in rank to that of:

(a) a Commissioner (Appeals) SRB/ FBR having at least ³[five years experience as Commissioner (Appeals) SRB]; or

(b) a Commissioner SRB/FBR having at least five years experience as Commissioner SRB ⁴[including atleast three years experience as Commissioner (Appeals) SRB]; and

(c) is below the age of sixty-five ⁵[but not below the age of forty-five years];”

¹Substituted for “as an” by Sindh F. Act, 2016 dated July 21, 2016.

²Substituted for “accountant” by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015. It was already substituted for “Accountant Member” by F. Act, 2014 dated June 25, 2014.

³Substituted for “three years experience as Commissioner SRB” by F. Act, 2019 dated July 10, 2019.

⁴Words inserted by F. Act, 2019 dated July 10, 2019.

⁵Substituted for “years” by F. Act, 2019 dated July 10, 2019.

⁵S. 60(4)(b) substituted by Sindh Finance Act, 2025 dated June 2025. Before substitution it read as follows:-

(b) a Commissioner of SRB or a Commissioner (Appeals) of SRB on regular basis for a period not less than five years.]

⁶S. 60(5) deleted by Sindh Finance Act, 2024 w.e.f 1 July 2024. Before omission it read as follows:-

“(5) Notwithstanding anything contained in sub-section (4), the Government may, for three years from the day this Act comes into effect, appoint any person who has worked for a minimum of ¹[ten years]:

(i) in the Federal Board of Revenue or Provincial Excise and Taxation Department in the rank not below the Bs.20 for 5 years in aggregate, or

(ii) as Collector of Sales Tax (Appeals) under sub-section (b) of section 30 of the Sales Tax Act 1990, for 3 years with service of at least 5 years in Bs. 20,

²[as a] ³[Technical Members] of the Appellate Tribunal.”

¹Substituted for “five years” by Sindh F. Act, 2016 dated July 21, 2016. Earlier it was substituted for “three years” by F. Act, 2014 dated June 25, 2014.

²Substituted for “as an” by Sindh F. Act, 2016 dated July 21, 2016.

³Substituted for “accountant” by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015. It was already substituted for “Accountant Member” by F. Act, 2014 dated June 25, 2014.

Chapter-X
RECOVERY OF ARREARS

66. Recovery of arrears of tax.- (1) Subject to sub-section (2), where any amount of tax is due from any person, the officer of the SRB may:-

- (a) deduct the amount from any money owing to the person from whom such amount is recoverable and which may be at the disposal or in the control of such officer or any officer of the SRB;
- (b) require by a notice in writing any person who holds or may subsequently hold any money for or on account of the person from whom tax may be recoverable to pay to such officer the amount specified in the notice;
- ¹[(c) require, by a notice in writing, any bank to attach the person's bank accounts and to remit the amount, sought to be recovered, to the Board;
- (d) place embargo on economic activity of the person or seal the business premises of the person till such time as the amount of tax is paid or recovered in full;]
- (e) attach and sell or sell without attachment any movable or immovable property of the person from whom tax is due; and
- (f) recover such amount by attachment and sale of any moveable or immovable property of the guarantor, person, company, bank or financial institution where a guarantor or any other person, company, bank or financial institution fails to make payment under such guarantee, bond or instrument ²[:]

³[Provided that the officer of the SRB shall not issue notice under this section or the rules made thereunder for recovery of any tax due from a taxpayer if the said taxpayer has filed an appeal under section ⁴[61] in respect of the order under which the tax sought to be recovered has become payable and the appeal has not been decided by the Commissioner (Appeals) ⁵[or the Appellate Tribunal, respectively], subject to the condition that an amount equal to ⁶[twenty] per cent of the amount of tax due has been paid by the tax payer ⁷[:]

¹Clauses (c) & (d) substituted by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015. Before substitution, these read as follows:-

“(c) require by a notice in writing any bank to attach that person's bank accounts;

(d) seal the persons business premises till such time as the amount of tax is paid or recovered in full;”

²Substituted for full stop by Sindh F. Act, 2017 dated July 14, 2017.

³Proviso inserted by Sindh F. Act, 2017 dated July 14, 2017.

⁴Substituted for “57” by Sindh Finance Act, 2026 dated June 30, 2026.

⁵Words inserted by Sindh Finance Act, 2026 dated June 30, 2026.

⁶Substituted for “ten” by Sindh Finance Act, 2026 dated June 30, 2026. Earlier it was substituted for “twenty-five” by Sindh F. Act, 2024 w.e.f 1 July, 2024.

⁷Substituted for full stop by Sindh F. Act, 2019 dated July 10, 2019.

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¹[Provided further that in cases where Assessment of tax has been made under section 23 or where determination of tax not levied or short levied has been adjudged under section 47, action for the recovery of the tax and the default surcharge and penalty relating thereto shall not be made under this section for a period of thirty days from the date of the order of such assessment or determination.]

(2) If any arrears of tax, default surcharge, penalty or any other amount which is payable by any person cannot be recovered in the manner prescribed above, the Board or any officer authorized by the Board, may, write off the arrears or amount in the manner as may be prescribed by the Board.

(3) For the purpose of recovery of tax, penalty or any other demand raised under this Act, the officer of the SRB shall have the same powers which under the Code of Civil Procedure 1908 (V of 1908) a Civil Court has for the purpose of recovery of an amount due under a decree.

(4) ²[Provisions] of Land Revenue Act, 1967 would mutatis mutandis apply for the recovery of the arrears of the taxable amount to any person under this Act

(5) The Deputy Commissioner and the Assistant commissioner, Sindh Revenue Board shall have and exercise the powers of the Collector and Assistant Collector respectively as defined in Land Revenue Act, 1967 for the purposes of recovery of arrears of Sales Tax.

¹Proviso inserted by Sindh F. Act, 2019 dated July 10, 2019.

²Substituted for "Provision" by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

Chapter-XII
GENERAL ADMINISTRATION

72. Power to make rules.-(1) The Board may, ¹[by notification in the official Gazette], make rules for carrying out the purposes of this Act.

(2) All rules made under this section or any other provisions of this Act, shall be collected, arranged and published along with general orders and departmental instructions, directions, notifications and rulings, if any, at appropriate intervals and sold to the public at a reasonable price.

²**[72A. Power to require that licenses or permissions to persons providing or rendering taxable services be issued or renewed only after verifying that such persons are duly registered under sections 24, 24A or 24B.**- The Board may, with the approval of Government, by notification in the official Gazette, require that any authority, including a regulatory authority, competent to issue or renew licenses or permissions for engaging into an economic activity which is a taxable service, shall not issue or renew such licenses or permissions unless the licensee or the permission-holder submits the evidence that he is duly registered under section 24 or 24A or 24B ³[and is also an active taxpayer in terms of clause (1A) of section 2] of this Act.]

⁴**[72B. Classification of services.**- The Board may, by notification in the official Gazette, prescribe a code for classification of services:

Provided that inclusion or exclusion of any service from the code so prescribed shall not determine the taxability or otherwise of such service:

Provided further that in case where a dispute arises in relation to classification of a service under the code, the Board shall decide such dispute and the Board's decision, in this respect, shall be final.]

⁴**[72C. Taxability of services at the end of financial year.**- Notwithstanding the amendments made through the Sindh Finance Act, 2025, the services on which tax was levied, charged and collected under this Act on 30th June, 2025, the tax shall continue to be levied, charged and collected at the same rate unless expressly exempted or subjected to reduced rate.]

73. Computerized system.-(1) The Board may prescribe the use of a computerized system for carrying out the purposes of this Act, including the receipt of applications for registration, returns and such other declarations or information required to be provided under this Act and the rules made thereunder, from such date and for such registered persons or class of persons as the Board may, by notification in the official Gazette, specify.

¹Substituted for "with the approval of the Government" by Sindh F. Act, 2014 dated June 25, 2014.

²Section 72A inserted by Sindh F. Act, 2017 dated July 14, 2017.

³Words inserted by Sindh F. Act, 2025 dated June 30, 2025.

⁴Ss. 72B & 72C inserted by Sindh F. Act, 2025 dated June 30, 2025.

(2) The Board may make rules for regulating the conduct and transaction of business in relation to the submission of returns or other information to the Board by the persons required to transmit or receive any information through the computerized system, including matters such as the grant of authorization, suspension and cancellation of authorization and for security of the information transmitted or received through the computerized system.

(3) Unless otherwise proved, the information received in the computerized system from or on behalf of any registered person shall, for all official and legal purposes, be deemed to have been furnished by and received from such registered person.

(4) The business information gathered through computerized system shall be confidential to be used only for official and legal purposes and no unauthorized person shall claim or be provided any access to such information ¹[:]

²[Provided that the Board may make arrangement or agreement, on reciprocal or multilateral basis with the Federal Board of Revenue and other provincial sales tax authorities, for sharing of electronic data of tax returns filed in the computerized system, subject to such limitations and conditions as may be specified by the Board and agreed to in such agreements.]

³[**73A. Disclosure of information.-** (1) All particulars contained in-

- (a) any statement made, return furnished, accounts or documents produced under the provisions of this Act; or
- (b) any evidence given, or affidavit or deposition made in the course of any proceedings under this Act; or
- (c) any record of any assessment proceeding or any proceeding relating to the recovery of a demand,

shall be confidential and an officer of the SRB, or its Chairman, Member or Secretary, or any public servant shall not, save as provided in this Act, disclose any such particulars.

(2) Nothing contained in sub-section (1) shall preclude the disclosure of any such particulars to any person acting in the execution of this Act, where it is necessary to disclose the same to him for the purposes of this Act.

¹Full stop substituted by Sindh F. Act, 2024 w.e.f 1 July, 2024.

²Proviso inserted by Sindh F. Act, 2024 w.e.f. 1 July, 2024.

³S. 73A inserted by Sindh Finance Act, 2026 dated June 30, 2026.

(3) Nothing contained in sub-section (1) shall preclude the disclosure of any information to any department or authority of the Federal Government or a Provincial Government, which is authorized under the respective law to have access to such information, or in terms of an agreement made by the Board with such department or authority on bilateral or multilateral basis for the purposes of enabling such department or authority to enforce a tax or levy as is collected by it.]

¹[**74. Removal of difficulties.**- For the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, the Board may, with the approval of Government, by order, direct that the provisions of this Act shall, during such period as may be specified in the order, have effect, subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be exercised after the expiry of period of three years from the date of commencement of the Sindh Finance Act, 2025.]

75. Service of orders and decisions.- (1) Subject to this Act, any notice, order or requisition required to be served on an individual for the purposes of this Act shall be treated as properly served on the individual if:

- (a) personally served on the individual or, in the case of an individual ²[under a legal disability, on] the agent of the individual;
- (b) sent by registered post or courier service to the individual's usual or last known address in Pakistan; ³[]
- ⁴[(bb) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person; or]
- (c) served on the individual in the manner prescribed for service of a summons under the Code of Civil procedure, 1908 (No. V of 1908)

(2) Subject to this Act, any notice order or requisition required to be served on any person, other than an individual to whom sub-section (1) applies, for the purposes of this Act, shall be treated as properly served on the person if:

- (a) personally served on the agent of the person;

¹S. 74 substituted by Sindh F. Act, 2025 dated June 30, 2025. Before substitution it read as follows:-
“**74. Removal of difficulties.**- The Government may, for the purposes of removing any difficulty or for bringing the provisions of this Act into effective operation, by order, direct that provisions of this Act shall, during such period as may be specified in the order, have effect subject to such adaptations whether by way of modification or addition or omission as it may deem to be necessary or expedient:

Provided that the power under this section shall not be exercised after expiry of ¹[eight years] from the commencement of this Act.”

¹Substituted for “five years” Sindh F. Act, 2016 dated July 21, 2016.

²Substituted for “or under a legal disability” by Sindh Finance Act, 2026 dated June 30, 2026.

³Word “or” deleted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

⁴Clause (bb) inserted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

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- (b) sent by registered post or courier service to the person's registered office or address for service of notices under this Act in Pakistan or where the person does not have such office or address, the notice is sent by registered post to any office or place of business of the person in Pakistan; ¹[]
- ²[(bb) sent electronically through e-mail or to the e-folder maintained for the purposes of e-filing of returns by the registered person; or]
- (c) served on the manner prescribed for service of a summons under the Code of Civil Procedure, 1908 (No. V of 1908)
- (3) Where an association of persons is dissolved, any notice, order or requisition required to be served under this Act, on the association or a member of the association may be served on any person's who was the principal officer or a member of the association immediately before such dissolution.
- (4) Where a business stands discontinued any notice order or requisition required to be served under this Act, on the person discontinuing the business may be served on the person personally or on any individual who was the person's agent at the time of discontinuance.
- (5) The validity of any notice issued under this Act or the validity ³[of any service] of a notice under this Act shall not be called into question after the notice has been complied with in any manner.
- ⁴[(6) For the purposes of clause (bb) of sub-section (1) and sub-section (2), a registered person shall be deemed to have received the notice, order or requisition electronically at the expiry of seventy two hours of sending the same through e-mail or to the e-folder maintained for the purposes of his e-filing of returns.]

⁵[]

¹Word "or" deleted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

²Clause (bb) inserted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

³Substituted for "any service" by Sindh F. Act, 2016 dated July 21, 2016.

⁴Sub-section (6) substituted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023. Before substitution it read as follows:-

"(6) Any registered person may indicate, in the manner prescribed in the rules made hereunder, that it wishes to receive all or specific communications, including notifications, orders, assessments and requisitions, from the Board, the Appellate Tribunal or any officer of the SRB electronically."

⁵Sub-sections (7) to (9) deleted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023. Before omission these read as follows:-

"(7) The Board may, by notification in the official Gazette, direct that all or specific communications, including ¹[notifications, notices, show cause notices], orders, assessments and requisitions from the Board, the Appellate Tribunal or any officer of the SRB to a specific registered person or class of registered person shall be made electronically.

(8) For the purposes of sub-section (6) and (7), a registered person shall be considered to have received the electronic communication within seventy- two hours of the sending of the electronic communication by the Board, Appellate Tribunal or officer of the SRB.

(9) For the purposes of sub-sections (6), (7) and (8), an electronic communication is a communication sent by email."

¹Substituted for "notifications" by Sindh F. Act, 2017 dated July 14, 2017.

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76. Correction of clerical errors.- (1) Clerical or arithmetical errors in any assessment, adjudication, order or decision may, at any time, be corrected by the officer of the SRB who made the assessment or adjudication or passed such order or decision or by his successor in office, through an order made under this section.

(2) Before any correction is made under sub-section (1), a notice shall be given to the registered person affected by such correction.

77. Issuance of duplicate of sales tax documents.- An officer of the SRB not below the rank of Assistant Commissioner SRB may, ¹[on written request of a registered person, issue ²[to that registered person] an attested duplicate of any document filed by that person with the officer of the SRB ²[or any notice or order issued against that person], on payment of ³[1000] rupees per document or ⁴[250] rupees per page of such document, whichever is higher,] ⁵[].

78. Power to issue orders, instructions and directions.- The Board may issue such orders, instructions and directions to all officers of the SRB, as it may deem necessary to administer and implement the provisions of this Act and any rules made thereunder.

79. Officers of the SRB to follow Board's orders.- All officers of the SRB and other persons employed in the execution of this Act and the rules made there under shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of officers of the SRB in the exercise of their quasi-judicial functions.

¹Substituted for "on payment of 500 rupees, issue an attested duplicate of any document filed by a registered person with the department" by Sindh F. Act, 2015 dated July 10, 2015, effective July 1, 2015.

²Words inserted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

³Substituted for "500" by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

⁴Substituted for "200" by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

⁵Words "to that registered person" deleted by Sindh Sales Tax (Amendment) Act, 2021 dated March 08, 2023.

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5	64	Passenger transport services	The exemption shall not be applicable to services provided or rendered in relation to- (1) Rent a car and vehicle rental services; (2) Services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services; and (3) Chartered flight services within Sindh or originating from any air field in Sindh.
6	672	Storage and warehousing services	The exemption shall be applicable to services provided or rendered in relation to ¹ [food grains and fresh vegetables and fruits not subjected to further processing].
7	673	Supporting services for railway transport	Nil
8	69	Electricity, gas and water distribution (on own account) except those falling in CPC Code 69111	Nil
9	71110	Central banking services	Nil
10	713	Insurance and pension services (excluding reinsurance services), except compulsory social security services	The exemption shall be applicable to services provided or rendered in relation to- (1) Life insurance, other than group life insurance, of individuals for insurance policy coverage of upto ² [thirty-five] hundred thousand rupees; (2) Crop Insurance; (3) Health insurance services, other than group health insurance services, provided or rendered to individuals covered within the meaning of sub-clause (a) of clause (63) of section 2; and (4) Marine insurance for exports.
³ [10A]	714	Reinsurance services	This exemption shall be applicable to the reinsurance services provided or rendered in relation to crop insurance and marine insurance for exports.]

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¹Substituted for "food and agricultural commodities" by Sindh Finance Act, 2026 dated June 30, 2026.

²Substituted for "five" by Sindh Finance Act, 2026 dated June 30, 2026.

³S.10A and entries relating thereto inserted by Sindh Finance Act, 2026 dated June 30, 2026.

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11	71552	Financial market regulatory services	The exemption shall be applicable to services provided or rendered by the State Bank of Pakistan, Competition Commission of Pakistan and Securities and Exchange Commission of Pakistan.
12	7211	Rental or leasing services involving own or leased property	The exemption shall be applicable to services provided or rendered in relation to- (1) Renting of immovable property by a religious body to another religious body; (2) Renting of vacant land or premises solely used for agriculture, aquaculture, farming, forestry or animal husbandry purposes; and (3) Renting of buildings solely used for residential purposes or solely used as hostels and boarding homes of a, recognized educational institution.
13	7212	Trade services building	Nil
	7213	Trade services of vacant and subdivided land	Nil
14	7331	Licensing services for the right to use computer software and databases	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
	8313	Information technology (IT) consulting and support services	
	8314	Information technology (IT) design and development services	
	8315	Hosting and information technology (IT) infrastructure provisioning services	
	8316	IT infrastructure and network management services	

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15	81	Research and development services	The exemption shall be applicable to the services provided or rendered by educational institutions recognized by the Higher Education Commission of Pakistan (HEC) and/or Sindh Higher Education Commission.
16	822	Accounting, auditing and bookkeeping services	The exemption shall be applicable to services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
17	835	Veterinary services	Nil
18	8363	Sales of advertising space or time (except on commission)	The exemption shall be applicable to services provided or rendered in relation to- (1) Advertisements financed out of the funds provided by a government under grant in aid agreements; (2) Advertisements conveying public service message in relation to polio eradication programme by UNICEF; (3) Sale of advertising space in print media (except on commission) falling under CPC Code 83631; (4) Sale of internet advertising space (except on commission) on the website of such of the newspapers and periodicals as are published in Sindh.
19	844	News agency services	Nil
20	845	Library and archive services	Nil
21	853	Cleaning services	The exemption shall be applicable to the services provided or rendered in relation to fumigation and cleaning services for the purpose of agriculture, horticulture, animal husbandry or dairy farming.

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22	855	Travel arrangement, tour operator and related services	The exemption shall be applicable to tour operators' services provided or rendered in relation to- (1) Hajj and Umrah; and (2) a journey organized or arranged for use by an educational Institution other than a commercial, training or coaching centre, for imparting skill or knowledge or lesson on any subject or field.
23	85931	Telephone call centre services	The exemption shall be applicable to call centre services exported and delivered outside Pakistan, subject to the condition that the value of export of the services is received in foreign exchange through banking channels in the business bank accounts of the registered person exporting the services and is also reported to the State Bank of Pakistan in the manner prescribed by the State Bank of Pakistan.
	85999	Other support services n.e.c.	
24	85961	Convention assistance and organization services	The exemption shall be applicable to such convention assistance and organizing services as are provided or rendered by such marriage halls and lawns which are located on plots measuring 800 square yards or less; provided that they are not- (1) located in air-conditioned premises; or (2) located within the building, premises or precincts of a hotel, motel, guest house, farmhouse, restaurant or club whose services are liable to tax; or (3) owned, managed or operated by caterers whose services are liable to tax; or (4) franchisers or franchisees; or (5) having branches or more than one hall or lawn in Sindh.
25	861	Support and operation services agriculture, hunting, forestry and fishing	The exemption shall not be applicable to the services provided or rendered in relation to "Support and operation services to hunting" falling under CPC Code 8613.

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26	871	Maintenance and repair services of fabricated metal products, machinery and equipment	The exemption shall be applicable to services provided or rendered- (1) in relation to machinery and equipment used for the purpose of agriculture, horticulture, animal husbandry and dairy farming; (2) by auto workshop including authorized service station, whose annual turnover does not exceed rupees four million in a financial year; (3) by workshops for electric or electronic equipment or appliances, including computer hardware, whose annual turnover does not exceed rupees four million in a financial year; and (4) by car or automobile washing or similar stations, whose annual turnover does not exceed rupees four million in a financial year.
27	88	Manufacturing services on physical inputs owned by others	The exemption shall be applicable to services provided or rendered in relation to such manufacturing or processing for others on toll basis (as are levied to Federal sales tax under the Sales Tax Act, 1990) except the services provided to non-industrial consumer.
	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	
	893	Casting, forging, stamping and similar metal manufacturing services	
28	8912	Printing and reproduction services of recorded media, on a fee or contract basis	The exemption shall be applicable to the services provided in respect of newspapers, periodicals, journals and text books.
29	91	Public administration and other services provided to the community as a whole; compulsory social security services	The exemption shall be applicable to services provided or rendered by the Federal Government, Government and the Local Governments.

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30	92	Education services	¹ [The exemption shall be applicable to- (1) pre-primary, primary, secondary, post-secondary non-tertiary and tertiary education services, falling under CPC codes 921 to 925, where the amount of fee/charges for such services does not exceed rupees five hundred thousand per annum per student; (2) sports education services, falling under CPC Code 92912, provided by an individual being not an employee; and (3) special education for the children with special needs and education under adult literacy programme.]
31	931	Human health services	The exemption shall not be applicable to- (1) the services of cosmetic and plastic surgery for aesthetic purposes; (2) the services provided by medical practitioners and consultants where consultation fee or charges exceed rupees three thousand per session or visit; and (3) the bed/ room services of hospitals where per day charges for such rooms/ beds, including all fixed charges, exceed rupees twenty five thousand per room/ bed.
32	931	Human health services	The exemption shall be applicable to services provided or rendered by beauty parlours, beauty clinics and slimming clinics whose annual turnover does not exceed rupees two and a half million in a financial year, except those which are- (1) located within the building, premises and precincts or a hotel, motel, guest house or club whose services are liable to tax; or (2) franchisers or franchisees; or (3) having more than one branch or outlet in Sindh; or (4) having total utility (electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.
	972	Beauty and physical well-being services	

¹Substituted for "The exemption shall not be applicable to-

(1) the services where the amount of fee/charges for such services exceed rupees five hundred thousand per annum per student; and

(2) sports education services falling in CPC Code 92912 provided by a person other than an individual." by Sindh Finance Act, 2026 dated June 30, 2026.

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33	932	Residential care services for the elderly and disabled	Nil
	933	Other social services with accommodation	
	934	Social services without accommodation for the elderly and disabled	
	935	Other social services without accommodation	
34	944	Remediation services	The exemption shall be applicable to services provided or rendered by Government.
	949	Other environmental protection services n.e.c.	
35	95	Services of membership organizations	The exemption shall not be applicable to the services provided against fee and charges except against fixed membership fee.
36	96150	Motion picture projection services	Nil
37	963	Services of performing and other artists	The exemption shall not be applicable to services provided or rendered by stage designers, set designers, lighting designers and costume designers.
38	964	Museum and preservation services	Nil
39	966	Services of athletes and related support services	Nil
40	971	Washing, cleaning and dyeing services	The exemption shall be applicable to services provided or rendered by laundries and dry cleaners whose annual turnover does not exceed rupees two and half million in a financial year except those which are- (1) located within the building, premises and precincts of a hotel, motel, guest house or club whose services are liable to tax; or (2) franchisers or franchisees; or (3) having more than one branch or outlet in Sindh; or (4) having total utility (electric, gas and telephone) bill exceeding rupees twenty five thousand in any month during a financial year.

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41	973	Funeral, cremation and undertaking services	Nil
42	98	Domestic services	Nil
43	99	Services provided by extraterritorial organizations	Nil
44	Respective CPC Code	All services	The exemption shall be available to the services provided by a person whose total annual turnover does not exceed rupees four million in a financial year, excluding the following:- (1) Services provided to withholding agents as notified under section 13; (2) Services provided to persons registered with SRB and businesses registered with FBR under the Sales Tax Act, 1990 or the Income Tax Ordinance, 2001; (3) Services under the service categories where different exemption threshold based on annual turnover is provided under this Act; and (4) Services which were not exempt on account of annual turnover threshold basis as on 30th June, 2025.]

¹First and Second Schedules substituted by Sindh F. Act, 2025 dated June 30, 2025.

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¹[SECOND SCHEDULE

Part I

List of Services subject to a rate higher than standard rate)

[See proviso to section 8(1)]

S. No.	CPC code	Description	Rate
(1)	(2)	(3)	(4)
1	83159	Other hosting and IT infrastructure provisioning services provided in respect of collocation services	19.50%
2	841	Telephony and other telecommunications services	19.50%
3	842	Internet telecommunications services	19.50%
4	85230	Security systems services including vehicle tracking services and other tracking	19.50%
5	87340	Installation services of radio, television and communications equipment and apparatus provided by telephony, internet and security system service providers	19.50%

Part II

(List of Services liable to tax at a rate lower than standard rate)

[See proviso to section 8(1)]

General Conditions:

- (1) The input tax deduction shall not be admissible against the output tax paid on the services or class of services specified in this Part except where option to opt for reduced rate, as provided in condition (2) below, is not exercised.
- (2) For the services specified against S. Nos. 1, 7, 9, 19, 20 and 32 in the Table below, to avail the reduced rate, the service provider shall e-file an option to charge, collect and pay sales tax at the rates specified herein in the manner as prescribed.

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Table

S. No.	CPC Code	Description	Rate	Conditions and Restrictions
(1)	(2)	(3)	(4)	(5)
¹ [1	54540	Ready-mix concrete services	8%	Nil]
² [1 A	54232	Services of dredging and rock and silt removal	8%	Nil]
² [1 B	54	Construction services	(a) one hundred rupees per square yard of land; and (b) fifty rupees per square foot of constructed covered area	This rate shall apply to the services provided or rendered by property developers or promoters]
2	54	Construction services	5%	The rate shall apply to construction services in relation to Government Civil Workers for which the expenditure is paid out of the expenditure budget of the Federal Government, Government or the Local Government or the Cantonment Board
3	612	Wholesale trade services on a fee or contract basis	(a) 8%	(a) The rate shall apply to the services provided or rendered by- (1) Auctioneer; and (2) Car or automobile dealer (b) The rate shall apply to the services provided or rendered by an Indenter from a place of business in Sindh for which the registered person receives the value of the services from a place outside Pakistan foreign exchange through banking channels in the business bank account of the registered person in the manner prescribed by the State Bank of Pakistan.
	62	Retail trade service	(b) 3%	

¹S. No. 1 and entries relating thereto substituted by Sindh Finance Act, 2026 dated June 30, 2026. Before substitution it read as follows:-

"1	54	Construction services	8%	Nil"
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²S. Nos. 1A & AB and entries relating thereto inserted by Sindh Finance Act, 2026 dated June 30, 2026.

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4	633	Food serving services	8%	The rate shall apply to the services provided or rendered by restaurants including the restaurants located in hotels, motels, guest houses or farmhouses, where payment against tax invoices for restaurant services is received through debit or credit cards, mobile wallets or QR scanning.
	634	Beverage serving services		
5	64115	Taxi services	5%	The rate shall apply to the services provided or rendered by the owners or drivers of the vehicles using the cab aggregator services.
6	64116	Rental services of passenger cars with operator	8%	The rate shall apply to the services provided or rendered by rent-a-care and vehicle rental service.
	64118	Local bus and coach charter services		
	660	Rental services of transport vehicles with operators		
7	6511	Road transport services of freight ¹ [except transportation of petroleum oils through oil tankers]	8%	Nil
8	6511	Road Transport services of freight	3%	The rate shall apply to the services provided or rendered by truck <i>addas</i> or through bus or wagon stand excluding transportation or carriage of- (a) petroleum oil through oil tankers; (b) automotive vehicles, classified under tariff headings of Chapter 87 of the First Schedule to the Customs Act, 1969 as are transported or carried through specialized vehicle carriers; and (c) goods and cargo through vehicles operated by Fleet Logistic Companies having not less than 25 vehicles to its fleet.

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¹Words inserted by Sindh Finance Act, 2026 dated June 30, 2026.

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9	6513	Transport services vis pipeline	8%	Nil
10	67410	Bus services providers	5%	Nil
11	6742	Highway, bridge and tonnel operation services	5%	Nil
12	67430	Parking lot services	5%	Nil
	67440	Towing services for commercial and private vehicles		
13	67910	Freight transport agency services and other freight transport services	Rs.1,000 (Rupees one thousand) per bill	
13	67910	Freight transport agency services and other freight transport services	Rs.1,000 (Rupees one thousand) per bill	The rate shall apply to the services provided or rendered ¹ [] in respect of issuance of bill of lading, house bill of lading, airway bill and house airway bill.
14	71331	Motor vehicle insurance services	5%	This rate shall apply to motor vehicle third-party insurance as required under the Provincial Motor Vehicle Ordinance, 1965 (West Pakistan Ordinance No. XIX of 1965).
15	71592	Foreign exchange services	3%	The rate shall apply to the services involving consideration of “spread” charges as permitted by the State Bank of Pakistan in relation to the buying and selling of foreign currencies.
² [16	71610	Insurance brokerage and agency services	2%	This rate shall apply to services of insurance agents.
			3%	This rate shall apply to services of insurance brokers.]

¹Words “by freight forwarding agents” omitted by Sindh Finance Act, 2026 dated June 30, 2026.

²S. No.16 and entries relating thereto substituted by Sindh Finance Act, 2026 dated June 30, 2026.

Before substitution it read as follows:-

“16	71610	Insurance brokerage and agency services	5%	Nil”
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17	7211	Real estate services involving own or leased property including rental or leasing services involving own or leased property	3%	The rate shall apply to the rental or leasing services including renting, letting, sub-letting, leasing, sub-leasing, licensing or similar other arrangements of Immovable property for use in the course or furtherance of business or commerce.
18	722	Real estate services on a fee or contract basis	8%	The rate shall not apply to services falling under CPC code 7224.
19	733	Licensing services for the right to use intellectual property and similar products	8%	The rate shall not apply to services falling under CPC code 7331 and 7335.
	83960	Trademarks and franchises		
20	7331	Licensing services for the right to use computer software and databases	3%	The rate shall not apply to the services falling under CPC Code 83159
	83131	IT consulting services		
	83132	IT support services		
	8314	Information technology (IT) design and development services		
	8315	Hosting and information technology (IT) infrastructure provisioning services		
	8316	IT infrastructure and network management services		
	843	On-line content		
21	81	Research and development services	8%	Nil

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¹ [22]	821	Legal services	8%	Nil
	823	Tax consultancy and preparation services		
	824	Insolvency and receivership services		
23	83117	Business process management services including distribution services	5%	The rate shall apply to the supply chain management and distribution services provided or rendered by a registered person in relation to the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976).
24	83214	Historical restoration architectural services	8%	Nil
25	838	Photography services and photographic processing services	8%	Nil
26	83919	Other specialty design services	5%	The rate shall apply to the services provided or rendered by Fashion Designers.
	83920	Design originals		
27	8461	Radio and television broadcast originals	8%	Nil
	8462	Radio and television channel programmes		
	9612	Motion picture, videotape, television and radio programme production services		
	96139	Other post-production services		
28	8463	Broadcasting services and multi-channel programme distribution services except ² [CPC] code 84631	8%	Nil
			2%	The rate shall apply to the services provided or rendered by “Stand-alone Cable TV Operators”, for this purpose “Stand-alone Cable TV Operator” means a person whose principal activity is the provision of services of “Cable TV Operators” and whose other service-related business activity, if any, is restricted to the provision of the taxable services of “advertisement on cable TV network”.

¹S. No.22 and entries relating thereto substituted by Sindh Finance Act, 2026 dated June 30, 2026. Before substitution it read as follows:-

“22	82	Legal and accounting services	8%	Nil”
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²Substituted for “PCP” by Sindh Finance Act, 2026 dated June 30, 2026.

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29	85240	Armoured car services	8%	Nil
	85250	Guard services		
	85290	Other security services		
30	853	Cleaning services	8%	Nil
31	855	Travel arrangement, tour operator and related services	5%	Nil
32	85931	Telephone call centre services	3%	The rate shall apply to the services provided or rendered by call centres.
	85991	Other information services		
33	85999	Other support services n.e.c.	8%	The rate shall apply to the services provided or rendered by an auctioneer.
¹ [34	872	Repair services of other goods	8%	Nil]
35	88	Manufacturing services on physical inputs owned by others	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.
36	891	Publishing, printing and reproduction services	5%	Nil
37	892	Moulding, pressing, stamping, extruding and similar plastic manufacturing services	8%	The rate shall apply to the services provided or rendered to non-industrial consumers.
	893	Casting, forging, stamping and similar metal manufacturing services		
¹ [38	92	Education services	3%	This rate shall apply to:-

¹S. No.34 and entries relating thereto substituted by Sindh Finance Act, 2026 dated June 30, 2026.
Before substitution it read as follows:-

"34	871	Maintenance and repair services of fabricated metal products, machinery and equipment	8%	Nil"
	872	Repair services of other goods		

²S. No.38 and entries relating thereto substituted by Sindh Finance Act, 2026 dated June 30, 2026.
Before substitution it read as follows:-

"38	92	Education services	3%	The rate shall apply to- (1) the services where the amount of fee/charges for such services exceeds rupees five hundred thousand per annum per student; and (2) the training services."
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				(1) pre-primary, primary, secondary, post-secondary non-tertiary and tertiary education services, falling under CPC codes from 921 to 925, where the amount of fee/charges for such services exceeds rupees five hundred thousand per annum per student; and (2) Other education and training services and educational support services falling under CPC 929 other than CPC Code 9292.
	9292	Educational support services	5%	Nil]
39	931	Human health services	3%	The rate shall apply to- (1) the services provided or rendered by medical practitioners and consultants, other than the services in relation to cosmetic and plastic surgery, where consultation fee or charges exceed rupees three thousand per session or visit; and (2) the bed/room services of hospitals where per day charges for such rooms/beds, including all fixed charges, exceed rupees twenty five thousand per bed/room.
40	961	Audio-visual and related services	8%	Nil
41	965	Sports and recreational sports services	Rs.200 per person	The rate shall apply to the services of entry in race club for witnessing race event.
42	965	Sports and recreational sports services	8%	Nil
43	969	Other amusement and recreational services	8%	Nil
44	971	Washing, cleaning and dyeing services	5%	Nil

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¹ [45.	972	Beauty and physical well-being services	8%	Nil]
46	97990	Other miscellaneous services n.e.c.	5%	Nil]

²S. No.45 and entries relating thereto substituted by Sindh Finance Act, 2026 dated June 30, 2026.
Before substitution it read as follows:-

"45.	972	Beauty and physical well-being services	8%	Nil
			5%	The rate shall apply to the services provided or rendered subject to the condition that- (1) the registered person integrates his POS with SRB's Computerized System for real-time reporting of each sale; and (2) no such service is provided without getting SRB's invoice number and printing the same along with SRB QR code."

Chapter- III
Filing of Returns

11. Application: The provisions of this Chapter shall apply to all registered persons required to file a return under section 30 of the Act.

12. Filing of return (1) Every person registered under the ¹[Act] shall file the return as specified in the Form SST-03, along with all its annexures provided there in, in accordance with the instructions given therewith, in the manner as specified in rule 13.

²[(2) In case the return is not e-filed within a period of ³[six] months after the prescribed due date, the same shall be e-filed only after the approval of the Commissioner, SRB having jurisdiction.]

13. Electronic filing of return: Every registered person required to file return, shall file such return along with its annexures electronically in the manner as given below:-

- i. A registered person shall obtain a unique User-ID and password be e-Enrolling with. Sindh Revenue Board web portal and electronically file a return (available on the website) from the web portal. The return data shall be filled in a web form and will be submitted online to Sindh Revenue Board by using e-SRB Web portal at <http://e.srb.gos.pk>. The Sindh Revenue Board web portal would also provide instructions on how to fill this e-return.
- ii. The electronic return can be filed by a registered person (self) or through an e-intermediary ⁴[appointed] under rule 19 of these rules.
- iii. To file the return, the registered user shall logon to e-portal of Sindh Revenue Board at <http://e.srb.gos.pk> using the assigned User ID and password. Stepwise procedure for electronic filing of return would be as follows-
 - (a) select Sales Tax on Services return from declaration menu;
 - (b) select the Tax Period, month, quarter from the drop down list;
 - (c) click the monthly or quarterly return link to open the return Form;
 - (d) return Form will be displayed which will be filled in accordance with the instructions provided;
 - (e) taxpayer shall fill out the relevant Annexes of return Form by providing the invoices details, amount value and sales tax charged. The uploading facility for data files is available in all Annexure forms;

¹Substituted for "provision of the Act," No.SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26.

²Sub-rule (2) inserted by No.SRB-3-4/40/2023 dated July 27, 2023.

³Substituted for "licensed" by No.SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

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- (f) based on the details entered in the relevant annexes of return, the total values of main Return Form will be auto calculated.
 - (g) the payable Sales Tax column will be showing the Sales Tax payable by the registered person.
 - (h) registered person shall verify all the details displaying in the prepared return Form.
 - (i) the e-payment Challan in Form (SST04) shall be generated automatically from the system after verification of the prepared return by the registered person.
- iv. E-filing can be completed in the following stages-
- (a) the user shall fill in all the relevant fields. (The return may be saved at any time during preparation process to avoid data loss)
 - (b) the returns may be verified by the person having access to Personal Identification Number (PIN) code. He shall press the Verify Button given at the bottom of form and follow the instructions.
 - (c) ¹[] After verifying the return, e-payment button can be clicked which will generate the payment Challan Form (SST-04) with payment slip identifier (PSID) and SID number. Registered person should print the Challan Form (PSID) and deposit the payable amount against the same. The bank shall accept the ²[payment and confirm the same to SRB's computerized system which will provide] computerized payment receipt (CPR) to the registered person as an acknowledgement.
- v. The user will be required to enter the CPR ID ³[on his Return (SST-03)]. On entry of CPR ID the submit button on Return will be enabled. The registered person will click the submit button and a message shall appear at the top of screen, stating that your return has been submitted. Acknowledgement shall be printed by clicking the Print Acknowledgement button. The submitted return shall also be printed and saved on user's computer in PDF format. The registered person ⁴[is required] to quote the Computer generated number of the e-filing acknowledgement in all their future correspondence with Board.

¹Words "this option may be availed by person opting to deposit tax amount in ¹[any designated branch of National Bank of Pakistan] or other designated bank which is online with Sindh Revenue Board server for e-payments." deleted by SRB-3-4/41/2025 dated July 16, 2025. Earlier words substituted for "an National Bank of Pakistan branch" by No.SRB-3-4/15/2021 dated June 30, 2021, effective July 01, 2021.

²Substituted for "payment and provide" by SRB-3-4/41/2025 dated July 16, 2025.

³Substituted for "received from National Bank of Pakistan Branch on his return Form" by SRB-3-4/41/2025 dated July 16, 2025.

²Substituted for "are advised" by No.SRB-3-4/19/2019 dated June 27, 2019, effective July 01, 2019.

PART-II

31. Procedure of collection of sales tax for insurance ¹[or reinsurance] ²[services of CPC Codes 713 and 714].- ³(1) The provisions of this rule shall apply for collection of sales tax on insurance and reinsurance services of CPC Codes 713 and 714 except crop insurance and marine insurance for export.]

(2) The sales tax shall be paid on the gross amount of premium charged on risk covered in the ⁴[insurance or reinsurance policy] ⁵[, including the gross amount of reinsurance premium, fee or charges received by a reinsurance company from any person including an insurance company or from a ceding insurance company] ⁶[.]

⁶[Provided that the value of taxable services in relation to life insurance for individuals shall be an amount equal to 20% of the gross amount of premium:

Provided further that, in respect of running/on-going policies of individual life insurance issued during the period from 1st July, 2019 to 30th June, 2026, the value of taxable services shall be an amount equal to 5% of the gross amount of premium subject to the condition that no input tax credit shall be admissible:

Provided also that the value of taxable services in relation to group life insurance shall be an amount equal to 15% of the gross amount of premium.]

(3) The Sales tax in respect of an ⁴[insurance or reinsurance policy] ⁵[insurance premium or the reinsurance premium, fee or charges, as the case may be,] shall be accounted for in the same month when the premium ⁵[, fee or charges, as the case may be,] is received and shall be deposited by the ⁴[insurance or reinsurance company] ⁷[in the prescribed manner and by the prescribed due date].

¹Words inserted by No. SRB-3-4/9/2013 dated July 01, 2013.

²Substituted for "Companies" by No. SRB-3-4/41/2025 dated July 16, 2025.

³Sub-rule (1) substituted by No. SRB-3-4/41/2025 dated July 16, 2025. Before substitution it read as follows:-

"(1) All ¹[insurance or reinsurance companies] shall pay the Sales Tax on Service leviable on services provided or rendered by them in respect of all ²[kinds of insurance and reinsurance, except] Crop insurance and marine insurance for export."

¹Substituted for "insurance companies" by No. SRB-3-4/9/2013 dated July 01, 2013.

²Substituted for "kind of insurance except life insurance, health insurance," by No. SRB-3-4/13/2014 dated July 01, 2014, effective July 1, 2014.

⁴Substituted for "insurance policy" by No. SRB-3-4/9/2013 dated July 01, 2013.

⁵Substituted for full stop and provisos inserted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26.

⁶Words etc inserted by No. SRB-3-4/13/2014 dated July 01, 2014, effective July 1, 2014.

⁷Substituted for "at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules" by No. SRB-3-4/19/2019 dated June 27, 2019, effective 01-07-19.

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(4) In case Sales tax is not paid by any ¹[insurance or reinsurance company] by the due date, the ¹[insurance or reinsurance company] shall, in addition to the payment of Sales tax and default surcharge, be also liable to penalty under the Act or these rules.

(5) An ¹[insurance or reinsurance company] shall not be liable to pay the Sales tax in respect of contract or any part thereof if cancelled.

(6) The ²[insurance or reinsurance companies] shall maintain such records and submit such returns as the Board may prescribe from time to time. ³[However, the insurance and reinsurance companies shall invariably maintain the records prescribed in section 26 of the Act and rule 29 of these Rules.]

⁴[]

⁵**[31A. Special procedure for collection and payment of sales tax on the ⁶[insurance brokerage and agency services].-** ⁷[(1) The provision of this rule shall apply in relation to the insurance brokerage and agency services as classified under CPC Code 71610.]

(2) Every insurance agent or broker shall be registered under sections 24 or 24A or 24B of the Act, read with the provisions of the rules in Chapter-II of these rules:

Provided that the insurance agent or broker providing or rendering the services, entirely and exclusively, as an insurance agent or broker of an insurance company incorporated in Pakistan which is also duly registered under sections 24 or 24A or 24B of the Act, shall not be required to register subject to the condition that such an insurance company deducts and withholds the whole of the amount of Sindh sales tax payable on the services of such insurance agent or broker and deposits the said amount in Sindh Government's head of account "B-02384" in the prescribed manner.

¹Substituted for "insurance company" by No. SRB-3-4/9/2013 dated July 01, 2013.

²Substituted for "Companies" by No. SRB-3-4/41/2025 dated July 16, 2025.

³Words etc inserted by No. SRB-3-4/13/2014 dated July 01, 2014, effective July 1, 2014.

⁴Sub-rule (7) deleted by No. SRB-3-4/13/2014 dated July 01, 2014, effective July 1, 2014. Before omission it read as follows:-

"(7) A Copy of annual audit report, duly audited by a chartered accountant, shall be submitted to the Commissioner within 15 days of its receipt by the ¹[insurance or reinsurance company] from its chartered accountant and any short payment of Sales Tax found out as a result of such audit shall be paid by the ¹[insurance or reinsurance company] within 15 days of the receipt of the audit report and proof of such payment shall be furnished to the Board.

¹Substituted for "insurance company" by No. SRB-3-4/9/2013 dated July 01, 2013.

⁵Rule 31A inserted by No. SRB-3-4/22/2019 dated July 01, 2019.

⁶Substituted for "services provided or rendered by insurance agents" by No. SRB-3-4/41/2025 dated July 16, 2025.

⁷Sub-rule (1) substituted by No. SRB-3-4/41/2025 dated July 16, 2025. Before substitution it read as follows:-

"(1) The provisions of this rule shall apply in relation to the services provided or rendered by an "insurance agent", including an insurance broker, as defined in clause (53A) of section 2 of the Act."

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(3) The value of the services provided or rendered by an insurance agent or broker shall be the gross amount of consideration, including the commission or fee or remuneration or any other sum, paid or payable to such an insurance agent or broker by the insurer appointing the insurance agent or broker:

Provided that the liability to pay the tax shall be on the person carrying on the business of insurance (i.e. the recipient of services of the insurance agent or broker):

Provided further that in case the insurance agent or broker receives consideration, including the commission or fee or remuneration, from a person or an insurer not resident in Pakistan, such a consideration shall be treated as the tax inclusive value and the amount of tax shall be worked out on the basis of the tax fraction formula given in clause (93A) of section 2 of the Act.

Explanation: The terminology “insurer”, as used in this rule, shall have the same meaning as given in clause (xxxi) of section 2 of the Insurance Ordinance, 2000 (Ordinance No. XXXIX of 2000) and the terminology “registered insurer”, as used in this rule, shall mean the insurer registered under sections 24, 24A or 24B of the Act read with the provisions of the rules in Chapter-II of these rules.

(4) Every person or insurer, receiving or procuring the services of an insurance agent or broker, shall deposit the amount of tax, on the services of the insurance agent or broker, in the prescribed manner, by the 15th day of every month following the tax period to which it relates and shall also file the return (in Form SST-03) within 3 days from the due date for payment of tax:

Provided that the insurance agent or broker receiving consideration, including commission or fee or remuneration or any other sum, from a person or an insurer not resident in Pakistan shall himself deposit the amount of tax involved on the services provided or rendered by him as an insurance agent or broker of the person or insurer not resident in Pakistan, in the prescribed manner, by the 15th day of the month following the tax period in which he receives the amount of consideration in his business bank account through banking channel and shall also file his return in the prescribed manner, within 3 days from the due date for payment of tax.

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(5) The insurance agent or broker providing or rendering services to a registered insurer, duly incorporated in Pakistan, shall not be required to issue invoices as prescribed in sub-rule (1) of rule 29 of these rules. However, the registered insurer, while submitting his tax return (in Form SST-03), shall indicate the amount of tax deducted or withheld by him in relation to the services provided or rendered by such insurance agents or brokers in Row No. 14A of the tax return and also under the column “ST Withheld as WH Agent” in Annex-A of that return. In such a case, the registered insurer may, in Annex-A of the return, group all such insurance agents or brokers in one line with a dummy NTN as 9999998-1.

(6) Besides the record prescribed under section 26 of the Act, read with sub-rules (2) and (2A) of rule 29 of these rules, the registered insurer incorporated in Pakistan shall also keep the record of the CNICs and NTNs of the insurance agents or insurance brokers providing or rendering the services of insurance agents or brokers to such an insurer.]

PART-III

32. Procedure for payment of Sales Tax by Shipping agents.– (1)

Every shipping agent, hereinafter referred to as the ¹[agent], shall charge, collect and pay the Sales Tax in respect of each ship handled by him which calls at any port ²[in Sindh] after calling on a foreign port ³[or for sailing for any foreign port].

⁴[(2) The Bills of Lading and the House Bills of Lading issued by a shipping agent shall be charged to tax at a specific rate of Rs.1,000/- per Bill of Lading or House Bill of Lading. Other services provided or rendered by a shipping agent shall be charged to tax at 15% of the value of taxable services which, in the case of shipping agency services, shall be the commission charged by an agent to the net ocean freight amount of cost and freight import or export cargo for such services provided or rendered by him.]

(3) For the purposes of levy of Sales Tax, the value of taxable services shall not include reimbursable expenses (except any fee or share in charges realised) incurred by an agent, such as freight, ⁵[pilotage] and berth-hiring charges, port dues, cargo expenses, brokerage paid on export cargo and ship handling expenses paid to the stevedores including all ancillary charges.

⁶[(4) The amount of sales tax involved shall be deposited in the prescribed manner by the 15th day of the following month and the prescribed tax return shall be filed within three days from the due date prescribed for payment of tax.]

(5) The Assistant Collector of the concerned Customs ⁷[Station] shall not grant final port clearance to a ship unless the agent furnishes proof of filing of return and proof of payment of tax (if shown payable in the return).

(6) The agent shall furnish to the Board a monthly statement ⁸[, in addition to the prescribed return,] in respect of ships handled by him by the ⁹[25]th day of the following month, in the ¹⁰[following format:]

¹Substituted for “gent” by No. SRB-3-4/4/2011 dated September 07, 2011.

²Substituted for “of Pakistan” by No. SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

³Words inserted by No. SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

⁴Sub-rule (2) substituted by No. SRB-3-4/41/2025 dated July 16, 2025. Before substitution it read as follows:-

“(2) Every agent shall pay Sales Tax at the rate of ¹[/15%/] of the value of taxable services which shall be the commission charged by an agent on the net ocean freight amount of cost and freight import or export cargo for such services provided or rendered by him.”

¹Substituted for “13%” by No. SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24. Earlier it was substituted for “14 per cent” by No. SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16. Earlier it was substituted for “15” by No. SRB-3-4/5/2015 dated July 01, 2015, effective July 01, 2015 and was substituted for “sixteen per cent” by No. SRB-3-4/17/2014 dated October 16, 2014.

⁵Substituted for “pilot age” by No. SRB-3-4/17/2020 dated June 29, 2020, effective 1-7-20.

⁶Substituted by No. SRB-3-4/2/2012 dated February 01, 2012. Before substitution read as follows:-

“(4) The tax due for each month shall be paid at the time of filing of return by the 15th day of the following month in the manner as provided in Chapter III of these rules.”

⁷Words inserted by No. SRB-3-4/9/2013 dated July 01, 2013.

⁸Inserted by No. SRB-3-4/3/2012 dated April 02, 2012.

⁹Substituted for figure “15” by No. SRB-3-4/2/2012 dated February 01, 2012.

¹⁰Substituted for “prescribed manner.” by No. SRB-3-4/3/2012 dated April 02, 2012.

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¹[GOVERNMENT OF SINDH
Sindh Revenue Board
MONTHLY STATEMENT FOR SERVICES RENDERED BY SHIPPING
AGENTS

- (i) Name of shipping Agent
- (ii) Sindh Sales Tax Registration No./SNTN.....
- (iii) Customs Shipping Agent License No.....
- (iv) Month (Tax period) to which the Statement relates.....
- (v) CPR Number(s) Amount(s)

S. No.	Vessel's Name	IGM/ EGM/ VIR No. & date	Port of Arrival/ Departure	Value of services (including commission, fee, etc.)	Amount/ Expenses paid/ payable to Stevedores	
					Name & SNTN of Stevedore	Amount
					(6A)	(6B)
1	2	3	4	5	6	

Amount of other reimbursable expenses/ charges admissible for deduction	Taxable Value {5- (6+7)}	Amount of SST payable on the amount in Column (8)	No. of BLs & HBLs issued	Amount of SST payable in relation to Column (10)	(Total SST payable (9+11)6A)
7	8	9	10	11	12

Signature _____
Name _____
Designation _____
Official Seal _____]

¹Inserted by No.SRB-3-4/3/2012 dated April 02, 2012.

¹[PART-X]

²[42A. **Services provided or rendered by property developers and promoters.-** (1) Services provided or rendered by such property developers and promoters as are levied to tax at a specific rate not based on value, ³[as prescribed at S. No. IB of the Table in Part-II of the Second Schedule to the Act], shall be collected and paid by the service provider in accordance with this rule at the time and in the manner prescribed by the Act or the rules issued thereunder ⁴[.]

(2) No input tax credit or adjustment or deduction shall be allowed to the service providers governed by this rule ⁵[.]

(3) The fixed rate of tax, as notified, shall be paid by the service provider at the time he receives payment of the value for such services preceding the event of lease or conveyance deed:

Provided that where the property is sold on installment basis, the tax shall be paid by the service provider at the time he receives the respective installments. In such cases, the total amount of tax due on a property, so sold on installment-payment basis, shall be divided proportionately on the basis of the installments as may be agreed between the service-provider and the buyer/ service recipient;

Provided further that where an installment is not paid by the buyer/service recipient on the due date, the service provider may defer the payment of tax due accordingly to a date when he actually receives the payment of the installment from the buyer; and

Provided further that where the service provider refunds the amount of value or installments thereof to the buyer for any reason, like cancellation, etc, the service provider shall be entitled to claim refund of the tax paid subject to the provisions of section 16 of the Act].

¹"Part-X" added by No. SRB-3-4/4/2011 dated September 07, 2011.

²Rule 42A added by No. SRB-3-4/4/2011 dated September 07, 2011.

³Substituted for "as is notified in a notification issued under the Act" by No. SRB-3-4/27/2026 dated June 30, 2026, effective 01-07-26.

⁴Substituted for semi-colon by No. SRB-3-4/15/2021 dated June 30, 2021, effective 01-07-21.

⁵Substituted for "; and" by No. SRB-3-4/15/2021 dated June 30, 2021, effective 01-07-21.

¹[42B. **Special procedure for payment of tax on construction services.**- (1) This rule shall apply to the persons providing or rendering construction services ²[classified under CPC Code 54 (relatable to tariff heading 9824.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) The value of taxable services for the purposes of levy of tax shall be the gross amount charged for the services provided or rendered.

(3) The provisions of section 7 of the Act, read with sub-section (2) of section 17 thereof, shall apply in relation to the tax payable by the person providing or rendering construction services.

(4) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (3) of this rule. The invoice or bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges or in the electronic data relating to such invoices or bill of charges.

(5) Every such person shall maintain account of all services provided or rendered by him and shall all maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of the approved building plan, drawing (electrical and structural drawings), completion certificate and the contract or agreement between the service provider and service recipient.

³[(6) The tax rate on construction services shall be the standard rate of 15% ⁴[.]

⁴[]

¹Rule 42B substituted by No.SRB-3-4/5/2015 dated July 01, 2015, effective July 01, 2015. Earlier it was added by No. SRB-3-4/9/2013 dated July 01, 2013.

²Substituted for "(tariff heading 9824.0000)" by No. SRB-3-4/41/2025 dated July 16, 2025.

³Sub-rule (6) substituted by No. SRB-3-4/41/2025 dated July 16, 2025.

⁴Substituted for colon and provisos omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before omission these read as follows:-

"Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form "C", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that the service provider, commencing his economic activity in relation to such services for the first time, he may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised:

Provided further that where the registered person was paying tax at reduced rate prior to the 1st day of July, 2025 by not exercising the option to pay tax at 15%, he shall be deemed to have exercised the option to pay tax at reduced rate for the tax period July, 2025 and onwards."

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Before substitution it read as follows:-

“(6) The rate of tax on construction services shall be the reduced rate of ²[8%], as prescribed in notification No.SRB-3-4/8/2013 dated the 1st July, 2013, as amended from time to time, subject to the limitations, conditions and restrictions prescribed therein:

Provided that where a service provider elects or opts to pay the tax at the statutory rate of ³[15%] on all such construction services, he may do so by submitting ⁴[, online,] his written election or option in Form “C”, as appended to this rule, so as to reach the ⁵[SRB web portal] within 21 days from the date of commencement of ⁵[a financial year]. However, the persons commencing their economic activity in relation to such construction services for ⁶[the first time] ⁷[] may exercise their right of such election or option atleast 14 days before the commencement of such economic activity.

The election or option, so exercised, shall be valid ¹[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal at least 21 days prior to the financial year from which the person desires to revoke the option so exercised] ²[.]

³[Provided further that election/option in Form-“C” submitted within due date or within extended due date, as the case may be, on or before the 30th June, 2024 for payment of tax at 13% shall continue to be valid for payment of tax at 15% for the tax periods July, 2024 and thereafter.]

²Substituted for “6%” by No.SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

³Substituted for “13%” by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24. Earlier it was substituted for “14 per cent” by No.SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

⁴Word etc. inserted by No.SRB-3-4/17/2020 dated June 29, 2020, effective 1-7-20.

⁵Substituted for “concerned Commissioner SRB” & “every financial year (i.e. by 21st July every year)” respectively by No.SRB-3-4/23/2022 dated June 28, 2022.

⁶Substituted for “this first time” by No.SRB-3-4/17/2020 dated June 29, 2020, effective 1-7-20.

⁷Word “after the date of this notification (i.e. after the first day of July, 2015),” deleted by No.SRB-3-4/23/2022 dated June 28, 2022.

¹Substituted for “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit '[, online,] the written election or option, financial year-wise, on or before the 21 day of each of the subsequent financial year” by No.SRB-3-4/23/2022 dated June 28, 2022.

¹Word etc. inserted by No.SRB-3-4/17/2020 dated June 29, 2020, effective 1-7-20.

²Full stop substituted by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24.

³Proviso inserted by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24.

Before substitution it read as follows:-

“42B. Special procedure for collection and payment of sales tax on construction services.-

(1) The provisions of this rule shall apply to the persons providing or rendering construction services (tariff heading 9824.0000) who elect or opt to pay the tax at the reduced rate specified in relation thereto in a notification issued under sub-section (2) of section 8 of the Act.

(2) A person, desiring to be governed by this rule, shall submit his written election or option in the Form appended to this rule, so as to reach the Commissioner-II of the SRB on or before the 26th July, 2013:

Provided that a person not in construction business on the first day of July, 2013, shall submit his election or option in the prescribed form within 21 days from the date of commencement of his business of providing or rendering such construction services:

Provided further that a person, not submitting his option/election in the prescribed form within the date as prescribed in this sub-rule, shall be deemed to have not elected and not opted for the purposes of the reduced rate of tax as specified in the notification issued under sub-section (2) of section 8 of the Act and, accordingly, such a person shall pay the statutory rate of tax of ¹[15%] on his services and all the provisions of the Act and the rules made thereunder, except this rule, shall apply in his case.

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(3) The value of taxable services for the purposes of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The provisions of section 7 of the Act, read with subsection (2) of section 17 thereof shall apply in relation to the tax payable by person electing or opting to be governed by the provisions of this rule.

(5) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges for each transaction in terms of sub-rule (4) of this rule. The invoice or the bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or the bill of charges shall be given to the person to whom such services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges.

(6) Every such person (service provider) shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of the approved building plan, drawing (electrical and structural drawings), completion certificate, and the contract or the agreement made between the service provider and the service recipient.

(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of construction services during a tax period shall be paid by the service provider in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

FORM

Election/option of the person providing or rendering construction services (tariff heading 9824.0000) for payment of tax under the Special Procedure of rule 42B of the Sindh Sales Tax on Services Rules, 2011.

I, _____ S/o _____
(full name) (Father's name)

holder of CNIC No. _____ and NTN _____ do hereby declare that:-

(1) I am the _____ in M/s. _____
(designation) (business name)

(NTN _____) having its office /head office/ registered office at _____ (full address) _____ which is engaged in the economic activity of providing of construction services (tariff heading 9824.0000).

(2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option for the said M/s. _____ to be governed by the provisions of rule 42B of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. _____ (NTN _____) elect and opt to be governed by the provisions of rule 42B of the Sindh Sales Tax on Services Rules, 2011, read with the reduced rate of tax, limitations and conditions as are prescribed in relation thereto in the notification issued under sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011.

Witnesses:-

1. Signature _____

Date _____

Name _____

CNIC No. _____

2. Signature _____

Date _____

Name _____

CNIC No. _____

Signature. _____

Date _____

Name. _____

CNIC No. _____

Tele. No. _____

Cell Phone No. _____

Company/Firm/ Service Providers

Stamp _____."

¹Substituted for "15%" by No. SRB-3-4/13/2014 dated July 01, 2014, effective July 1, 2014.

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(7) The tax involved on the services provided or rendered by persons engaged in the economic activity of construction services during a tax period shall be paid by the service provider, in the manner prescribed in Chapter-III of these rules, by the 15th day of the month following the tax period to which it relates. The tax return shall be filed by the service provider, in the manner prescribed in Chapter-III of these rules, within 3 days from the due date prescribed for payment of the tax.

¹[]

¹Form “C” and contents omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before omission these read as follows:-

“FORM – “C”

Election/option of the person providing or rendering construction services ¹[] for payment of tax at ²[15%] (instead of the ³[standard rate of 15%]) under the Special Procedure prescribed in rule 42B of the Sindh Sales Tax on Services Rules, 2011.

I, S/o , holder of CNIC No. and
(full name) (Father's name) NTN do hereby declare that:-

(1) I am the in M/s. (NTN) having its
(designation) (business name) office /head office/ registered office at
(full address) which is engaged in the economic activity of providing of construction services ¹[].

(2) I am fully competent and duly authorized by the said M/s. to sign and submit this form of election or option on behalf of the said M/s. to be governed by the provisions of Proviso to rule 42B(6) of the Sindh Sales Tax on Services Rules, 2011.

(3) I do hereby declare and affirm that the said M/s. (NTN) elect and opt to be governed by the provisions of the Proviso to rule 42B(6) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. (NTN) shall pay Sindh sales tax at the ⁴[reduced rate of 8% (instead of the standard rate of 15%)] ⁵[].

Witnesses:-

1. Signature

Date

Name

CNIC No.

2. Signature

Date

Name

CNIC No.

Signature.

Date

Name.

CNIC No.

Tele. No.

Cell Phone No.

Company/Firm/ Service Providers

Stamp .”

¹Words “(tariff heading 9824.0000)” deleted by No.SRB-3-4/41/2025 dated July 16, 2025.

²Substituted for “15%” by No.SRB-3-4/41/2025 dated July 16, 2025. Earlier it was substituted for “13%” by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24, it was substituted for “14%” by No.SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

³Substituted for “reduced rate of 8%” by No.SRB-3-4/41/2025 dated July 16, 2025.

⁴Substituted for “statutory rate of [15%] (instead of the reduced concessionary rate of [8%])” by No.SRB-3-4/41/2025 dated July 16, 2025. Earlier it was substituted for “6%” by No.SRB-3-4/12/2016 dated June 28, 2016, effective 1-7-16.

⁵Words “during the financial year 201__ - 1__” deleted by No.SRB-3-4/23/2022 dated June 28, 2022.

¹[42BB. Special procedure for payment of tax on ready mix concrete services.- (1) This rule shall apply to the persons providing or rendering ready mix concrete services ²[classified under CPC Code 54540 (relatable to tariff heading 9837.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) The value of taxable services for the purposes of levy of tax shall be the gross amount charged for the services provided or rendered.

(3) Every such person shall issue a serially-numbered invoice or bill of charges or an electronically generated invoice or bill of charges in relation to the ready mix concrete service provided or rendered by him. The invoice or bill of charges shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of the invoice or bill of charges shall be given to the person to whom the services are provided or rendered and one copy shall be retained by the service provider in the bound book of invoices or bill of charges or in the electronic data relating to such invoices or bill of charges.

(4) Every such person shall maintain account of all services provided or rendered by him and shall maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules. He shall also maintain record of copies of the contract or agreement made, if any, between the service provider and service recipient or copies of the work orders issued, if any, by the service recipient.

³[(5) The tax rate on ready mix concrete services shall be the standard rate of 15%:

Provided that where a service provider elects or opts to pay the tax at the reduced rate of 8% on such services, he may do so by electronically submitting his election or option in Form "R", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of a financial year:

Provided further that a service provider, commencing his economic activity in relation to such services for the first time, may submit such election or option electronically on SRB web-portal at least 14 days before the commencement of such economic activity:

Provided further that the election or option, so exercised under this sub-rule shall remain valid for the whole financial year and the subsequent financial years till the application to withdraw the election/option is submitted electronically on SRB web portal at least 21 days prior to a financial year from which the person desires to revoke the option so exercised:

¹Rule 42BB inserted by No.SRB-3-4/5/2015 dated July 01, 2015, effective July 01, 2015.

²Substituted for "(tariff heading 9837.0000)" by No.SRB-3-4/41/2025 dated July 16, 2025.

³Sub-rule (5) substituted by No.SRB-3-4/41/2025 dated July 16, 2025.

¹[PART-XI

42C. Service provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc.- (1) Services provided or rendered by such Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centers, Pedicure Centers, etc., as are levied to tax, shall be collected and paid by the service provider in accordance with this rule.

(2) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., other than the ones which are exempt from the payment of tax in terms of ²[S. No. 32 of the Table in the First Schedule to] the Act, shall register itself under section 24 of the Act read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

³[(3A) The tax rate on the services provided or rendered by Beauty Parlours, Beauty Clinics, Slimming Clinics, Body Massage Centres, Pedicure Centres etc., shall be the reduced rate of ⁴[8%] ⁵[.]

⁵[]

¹Part XI and Rule 42C inserted by No. SRB-3-4/9/2013 dated July 01, 2013.

²Substituted for "a notification issued under sub-section (1) of section 10 of" by No. SRB-3-4/41/2025 dated July 16, 2025.

³Sub-rules (3A) & (3B) inserted by No. SRB-3-4/8/2020 dated February 06, 2020.

⁴Substituted for "10% as prescribed under notification No. SRB-3-4/8/2013 dated 1st July, 2013, subject to the limitations, conditions and restrictions prescribed therein" by No. SRB-3-4/41/2025 dated July 16, 2025.

⁵Substituted for colon and provisos omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 01.07.26. Before omission these read as follows:-

"Provided that where a service provider elects or opts to pay the further reduced rate of 5% on such of the services as are classified under ⁵[CPC Code 972 (relatable to tariff headings 9810.0000, 9821.4000 and 9821.5000 in the Second Schedule to the Act as was in force on the 30th June, 2025], he may do so by electronically submitting his ⁶[] election or option in Form "B", as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of [a financial year]:

⁸[]

Provided further that the persons commencing their economic activity in relation to such ⁹[services for the first time], may submit such election or option electronically on SRB web portal atleast 14 days before the commencement of such economic activity."

⁵Substituted for "tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act" by No. SRB-3-4/41/2025 dated July 16, 2025.

⁶Word "Written" deleted by No. SRB-3-4/41/2025 dated July 16, 2025.

⁷Substituted for "every financial year (i.e. by the 21st day of July every year)" by No. SRB-3-4/23/2022 dated June 28, 2022.

⁸Proviso deleted by No. SRB-3-4/41/2025 dated July 16, 2025. Before substitution it read as follows:-

"Provided further that the persons already registered on or before the 20th February, 2020, may elect or opt for the further reduced rate of 5% on their services described against tariff headings ¹[9810.0000], 9821.4000 and 9821.5000 by electronically submitting the Form "B" on SRB web portal by 24th February, 2020, and, in such a case, their option or election shall be effective from the 15th day of February, 2020, or from a date 3 days after the date of their electronic submission of Form "B", whichever is later, subject to the condition that their Point of Sales (POS) machine issuing electronic invoices is successfully linked with the SRB system before the aforementioned effective date to the satisfaction of the Board."

¹Substituted for "9810.1000" by No. SRB-3-4/23/2022 dated June 28, 2022.

⁹Substituted for "of the services as are described against tariff headings [9810.0000], 9821.4000 and 9821.5000 for the first time after the first day of March, 2020" by No. SRB-3-4/41/2025 dated July 16, 2025. Earlier substituted for "9810.1000" by No. SRB-3-4/23/2022 dated June 28, 2022.

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¹[]

(4) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., shall issue an invoice or a bill of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch ¹[:]

²[]

(5) Every such Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

¹Sub-rule (3B) omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before omission it read as follows:-

“(3B) The election or option, so exercised under the proviso to sub-rule (3A), shall be valid ¹[for the whole financial year and the subsequent financial years] ²[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised.]”

¹Words inserted by No. SRB-3-4/41/2025 dated July 16, 2025.

²Substituted for “only for the financial year in which the election or option, as prescribed, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year” by No. SRB-3-4/23/2022 dated June 28, 2022.

¹Substituted for colon by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Earlier it was substituted for full stop by No. SRB-3-4/8/2020 dated February 06, 2020.

²Proviso omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Earlier it was inserted by No. SRB-3-4/8/2020 dated February 06, 2020. Before omission it read as follows:-

“Provided that a person not issuing serially-numbered electronically-generated invoices or bill of charges or issuing manually prepared invoices or bill of charges shall be excluded from the purview of the Provisos of sub-rules (3A) and (3B) of this rule.”

1-47-15-07-2026

V - 226(1)
Sindh Provincial Sales Tax Rules

(6) The tax involved on the services provided or rendered by a Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., during a tax period shall be deposited by such a Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The Beauty Parlour, Beauty Clinic, Slimming Clinic, Body Massage Center, Pedicure Center, etc., shall file his tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.] ¹[In Annex-"C" of such tax return (in Form SST-03), in the sub-column "Number" under the column "Document/Invoice", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.]

²[]

¹Words inserted by No. SRB-3-4/12/2017 dated June 05, 2017.

²Form B and contents omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Earlier it was Form "B" inserted by No. SRB-3-4/8/2020 dated February 06, 2020. Before omission it read as follows:-

"FORM-"B"

Election/option of the person providing or rendering services as are classified under ³[CPC Code 972], for payment of tax at the further reduced rate of 5% (instead of the effective reduced rate of ⁴[8%]) under the Special Procedure prescribed in rule 42C of the Sindh Sales Tax on Services Rules, 2011

I, _____ (full name) _____ S/o _____ (father's name) _____ holder of CNIC No. _____ and SNTN _____ do hereby declared that:-

- (1) I am the _____ (designation) _____ in M/s. _____ (business name) _____ (SNTN _____) having its office/head office/registered office at _____ (full address) _____ which is engaged in the economic activity/provision of services as classified under ⁵[CPC Code 972].
- (2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Provisos to rule 42C(3A) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. _____ (SNTN _____) elect and opt to be governed by the provisions of the Provisos to rule 42C(3A) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. _____ (SNTN _____) shall pay Sindh sales tax at the further reduced rate of 5% (instead of the effective reduced rate of ⁶[8%]) ⁷[].

⁸[(4) I also declare that M/s _____ (SNTN: S _____ shall get its Point of Sales (POS) machine issuing invoices or receipts duly integrated with SRB computerized system and that all invoices shall be issued through integrated POS bearing SRB invoice number and QR Code.]

Signature. _____

Date _____

Name. _____

CNIC No. _____

Tele. No. _____

³Substituted for "tariff headings 9810.0000, 9821.4000 and 9821.5000 of the Second Schedule to the Act" by No. SRB-3-4/41/2025 dated July 16, 2025.

⁴Substituted for "10%" by No. SRB-3-4/41/2025 dated July 16, 2025.

⁵Substituted for "tariff heading [9810.0000], 9821.4000 and 9821.5000" by No. SRB-3-4/41/2025 dated July 16, 2025. Earlier substituted for "9810.1000" by No. SRB-3-4/23/2022 dated June 28, 2022.

⁶Substituted for "10%" by No. SRB-3-4/41/2025 dated July 16, 2025.

⁷Words "during the financial year 202_- 2_" deleted by No. SRB-3-4/23/2022 dated June 28, 2022.

⁸Clause (4) substituted by No. SRB-3-4/41/2025 dated July 16, 2025. Before substitution it read as follows:-

"(4) I also declare that M/s. _____ (SNTN _____) shall issue all its bills or invoices or receipts electronically duly linked with the SRB systems and that no bill, invoice or receipt shall be issued manually."

V - 226(2)
Sindh Provincial Sales Tax Rules

¹[42CC Services provided or rendered by Healthcare centres, gyms or physical fitness centres, etc.- (1) Services provided or rendered by such healthcare centres, gyms or physical fitness centres, etc., as are levied to tax under ²[CPC Code 9723 (relatable to tariff heading 9821.1000 in the Second Schedule to the Act as was in force on the 30th June, 2025)], shall be collected and paid by the service provider in accordance with this rule.

(2) Every such healthcare centre, gym or physical fitness centre, etc., shall register itself under section 24 of the Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The tax rate on the services provided or rendered by the healthcare centre, gym or physical fitness centre, etc., shall be ³[reduced rate of 8%] ⁴[.]

⁵[]

¹Rule 42CC inserted by No. SRB-3-4/8/2020 dated February 06, 2020.

²Substituted for "tariff heading 9821.1000 of the Second Schedule to the Act" by No. SRB-3-4/41/2025 dated July 16, 2025.

³Substituted for "the standard rate of [15%]" by No. SRB-3-4/41/2025 dated July 16, 2025. Earlier substituted for "13%" by No. SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24.

⁴Substituted for colon by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26.

⁵Provisos omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Earlier it was inserted by No. SRB-3-4/8/2020 dated February 06, 2020.

Witnesses:- Cell Phone No. _____

Company/Firm/Service provider's

1. Signature _____

Name _____

Date _____

Stamp _____

Name _____

CNIC No. _____

2. Signature _____

Date _____

Name _____

CNIC No. _____"

V - 226(3)
Sindh Provincial Sales Tax Rules

¹[]

¹Sub-rule (5) omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26.

Before omission by No. SRB-3-4/27/2026 it read as follows:-

“Provided that where a service provider elects or opts to pay ¹[the further reduced rate] of 5% on such ²[services], he may do so by electronically submitting his ³[] election or option in Form “G”, as appended to this rule, so as to reach SRB web portal within 21 days from the commencement of ⁴[a financial year]:

⁵[]

Provided further that the persons commencing their economic activity in relation to such ⁶[services for the first time], may submit such election or option electronically on SRB web-portal atleast 14 days before the commencement of such economic activity.”

¹Substituted for “the reduced rate” by No. SRB-3-4/41/2025 dated July 16, 2025.

²Substituted for “of the services as are classified under tariff heading 9821.1000 of the Second Schedule to the Act” by No. SRB-3-4/41/2025 dated July 16, 2025.

³Word “written” deleted by No. SRB-3-4/41/2025 dated July 16, 2025.

⁴Substituted for “every financial year (i.e. by the 21st day of July every year)” by No. SRB-3-4/23/2022 dated June 28, 2022.

⁵Proviso deleted by No. SRB-3-4/41/2025 dated July 16, 2025. Before omission it read as follows:-

“Provided further that the persons already registered on or before the 20th February, 2020, may elect or opt for the reduced rate of 5% on their services described against tariff heading 9821.1000 by electronically submitting the Form “G” on SRB web portal by 24th February, 2020, and, in such a case, their option or election shall be effective from the 15th day of February, 2020, or from a date 3 days after the date of their electronic submission of Form “G”, whichever is later, subject to the condition that their Point of Sales (POS) machine issuing electronic invoices is successfully linked with the SRB system before the afore-mentioned effective date to the satisfaction of the Board ¹[:]”

¹Substituted for full stop by No. SRB-3-4/15/2021 dated June 30, 2021, effective 01-07-21.

⁶Substituted for “of the services as are described against tariff heading 9821.1000 for the first time after the first day of March 2020” by No. SRB-3-4/41/2025 dated July 16, 2025.

Before omission by No. SRB-3-4/27/2026 it read as follows:-

“(5) The election or option, so exercised under sub-rule (4), shall be valid ⁷[for the whole financial year and the subsequent financial years] ⁸[till the application to withdraw the election/option, so exercised, is submitted electronically on SRB web portal atleast 21 days prior to the financial year from which the person desires to revoke the option so exercised].”

⁷Words inserted by No. SRB-3-4/41/2025 dated July 16, 2025.

⁸Substituted for “only for the financial year in which the election or option, as exercised, is submitted with an additional option to submit the written election or option, financial year-wise, on or before the 21st day of each of the subsequent financial year” by No. SRB-3-4/23/2022 dated June 28, 2022.

V - 226(4)
Sindh Provincial Sales Tax Rules

(6) Every such healthcare centre, gym or physical fitness centre, etc., shall issue invoices or bills of charges for each transaction from a duly bound book of serially-numbered invoices or bill of charges or electronically-generated invoices or bill of charges which shall contain the particulars as specified in sub-rule (1) of rule 29 of these rules. A copy of such invoice or the bill shall be given to the person to whom such services are provided or rendered and one copy thereof shall be retained by the healthcare centre, gym or physical fitness centre, etc., in the bound book of invoices or bill of charges. Not more than one book of invoices or bill of charges or electronic data and evidence shall be used at one time provided that where the healthcare centre, gym or physical fitness centre, etc., has one or more branches, separate books of invoices or bill of charges may be used for each such branch also indicating the location or address of such branch ¹[.]

²[]

(7) Every such healthcare centre, gym or physical fitness centre shall maintain account of all services provided or rendered by him and shall also maintain the record prescribed in section 26 of the Act and sub-rule (2A) of rule 29 of these rules.

(8) The tax involved on the services provided or rendered by the healthcare centre, gym or physical fitness centre, etc., during a tax period shall be deposited by such healthcare centre, gym or physical fitness centre, etc., in the manner prescribed in Chapter-III of these rules by the 15th day of the month following the tax period to which it relates. The healthcare centre, gym or physical fitness centre, etc., shall file its tax return in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax. In Annex-"C" of such tax return (in Form SST-03), in the sub-column "Number" under the column "Document/Invoice", the service provider shall indicate each and every serial number of the document and invoice issued during the tax period.

¹Substituted for colon by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26.

²Proviso omitted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before omission it read as follows:-

"Provided that a person not issuing serially-numbered electronically-generated invoices or bill of charges or issuing manually prepared invoices or bill of charges shall be excluded from the purview of the Provisos of sub-rules (4) and (5) of this rule."

$$1[$$

“FORM – “G”

Tele. No.

(2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011.

V - 226(6)
Sindh Provincial Sales Tax Rules

- (5)* I do hereby declare and affirm that the said M/s. _____ (SNTN _____) elect and opt to be governed by the provisions of the Provisos to rule 42CC(4) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. _____ (SNTN _____) shall pay Sindh sales tax at the reduced rate of 5% (instead of the standard rate of ¹[15%]) ²[].
- (6)* I also declare that M/s. _____ (SNTN _____) shall issue all its bills or invoices or receipts electronically duly linked with the SRB systems and that no bill, invoice or receipt shall be issued manually.”

*It should be (3) & (4) respectively

¹Substituted for “13%” by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24.

²Words “during the financial year 202_- 2_” deleted by No. SRB-3-4/23/2022 dated June 28, 2022.

V - 238(3)
Sindh Provincial Sales Tax Rules

FORM – “L”

Election/option of the person providing or rendering the services as classified under ¹[CPC Code 859], for payment of tax at the reduced rate of 3% (instead of the standard rate of ²[15%]) under the Special Procedure prescribed in rule 42J of the Sindh Sales Tax on Services Rules, 2011

I, _____ (full name) S/o _____ (father's name) holder of CNIC No. _____ and NTN _____ do hereby declare that:-

- (1) I am the _____ (designation) in M/s. _____ (business name) (NTN _____) having its office / head office / registered office at _____ (full address) which is engaged in the economic activity/ provision of services as classified under ³[CPC Code 859].
- (2) I am fully competent and duly authorized by the said M/s. _____ to sign and submit this Form of election or option on behalf of the said M/s. _____ to be governed by the provisions of the Proviso to rule 42J(4) of the Sindh Sales Tax on Services Rules, 2011.
- (3) I do hereby declare and affirm that the said M/s. _____ (NTN _____) elect and opt to be governed by the provisions of the first / second Proviso to rule 42J(4) of the Sindh Sales Tax on Services Rules, 2011, and that the said M/s. _____ (NTN _____) shall pay Sindh sales tax at the reduced rate of 3% (instead of the standard rate of ²[15%]).

Witnesses:-

1. Signature _____
Date _____
Name _____
CNIC No. _____

2. Signature _____
Date _____
Name _____
CNIC No. _____

Signature. _____
Date _____
Name. _____
CNIC No. _____
Tele. No. _____
Cell Phone No. _____
Company/Firm/ Service Providers
Stamp _____.]

¹Substituted for “13%” by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24.

²Substituted for “tariff headings 9835.0000 of the Second Schedule to the Act” by No. SRB-3-4/41/2025 dated July 16, 2025.

³Substituted for “tariff heading 9835.0000” by No. SRB-3-4/41/2025 dated July 16, 2025.

V - 238(4)
Sindh Provincial Sales Tax Rules

¹[42K. Procedure for collection and payment of sales tax on services provided or rendered by hospitals and clinics.- (1) The provisions of this rule shall apply to the persons, as defined in clause (50A) of section 2 of the Act, who provide or render the services of provision of rooms/beds for its indoor patients and day-care patients and charge (including allied fixed charges. if any) more than 25,000 rupees per bed/ room.

(2) Every person providing or rendering such services shall register himself under section 24 of the Act, read with provisions of Chapter-II of these rules.

(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount charged for the services provided or rendered.

(4) The rate of tax on such services shall be the reduced rate of 3%, on the gross amount charged, in terms of ²[S. No. 39 of the Table in Part-II of the Second Schedule to tile Act].

(5) Every such person shall issue an invoice or a bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29. A copy of the invoice or bill of charges shall be given to the person/patient to whom such services are provided or rendered.

(6) Every such person shall maintain the record as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

(7) The tax involved on the services provided or rendered by such persons, including the tax collected in the capacity of collection agent in terms of rule 42FF, during a tax period shall be paid by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

42L. Procedure for collection and payment of sales tax on education services.- ²[(1) The provisions of this rule shall apply to the persons providing or rendering education services as classified under CPC Code 92.]

¹Substituted for "notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended vide notification No. SRB-3-4/24/2024 dated 29th June, 2024" by No. SRB-3-4/41/2025 dated July 16, 2025.

²Rule 42L(1) substituted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before substitution it read as follows:-

"(1) The provisions of this rule shall apply to the persons providing or rendering education services as ¹[classified under CPC Code 92 (relatable to tariff heading 9857.0000 in the Second Schedule to the Act as was in force on the 30th June. 2025)] in relation to the fee/charges exceeding 500,000 rupees per annum per student:

Provided that where the fee/charges are collected on monthly basis or on quarterly basis or on semester basis or any other basis, the aforesaid threshold of 500,000 rupees per annum shall, for the purpose of determining taxability of services provided, be applied proportionately and the tax shall be paid accordingly in the manner and by the due date, as prescribed in this rule."

¹Substituted for "defined in clause (37A) of section 2 of the Act" by No. SRB-3-4/41/2025 dated July 16, 2025.

V - 238(5)
Sindh Provincial Sales Tax Rules

(2) Every person providing or rendering ¹[the services specified in this rule] shall register himself in terms of section 24 of the Act, read with provisions of Chapter-II of these rules.

²[(3) In respect of the persons providing or rendering education services as classified under CPC Codes 921 to 925 in relation to the fee/charges exceeding 500,000 rupees per *annum* per student, the following shall apply:

- (a) where the fee/charges are collected on monthly basis or on quarterly basis or on semester basis or any other basis, the aforesaid threshold of 500,000 rupees per annum shall, for the purpose of determining taxability of services provided, be applied proportionately and the tax shall be paid accordingly in the manner and by the due date, as prescribed in this rule; and
- (b) the value of taxable services for the purpose of levy of sales tax shall be the gross amount of fee or charges, by whatever name called, including tuition fee, admission fee, examination fee, laboratory fee, library charges and all other fixed charges including those for non-academic activities, but excluding the refundable amount of security deposit, received by the person providing education services.]

³[(4) The rate of tax on the services covered by this rule shall be the respective reduced rates, on the gross amount charged, as specified against respective services at S. No. 38 of the Table in Part-II of the Second Schedule to the Act.]

(5) Every such person shall issue an invoice or a bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29. A copy of the invoice or bill of charges shall be given to the person/student to whom such services are provided or rendered.

(6) Every such person shall maintain the records as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

¹Substituted for "such services" by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26.

²Sub-rule (3) substituted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before substitution it read as follows:-

"(3) The value of taxable services for the purpose of levy of sales tax shall be the gross amount of fee or charges, by whatever name called, including tuition fee, admission fee, examination fee, laboratory fee, library charges and all other fixed charges including those for non-academic activities, but excluding the refundable amount of security deposit, received by the person providing education services."

³Sub-rule (4) substituted by No. SRB-3-4/27/2026 dated June 30, 2026, effective 1.7.26. Before substitution it read as follows:-

"(4) The rate of tax on such services shall be the reduced rate of 3%, on the gross amount charged, in terms of ¹[S. No. 38 of the Table in Part-II of the Second Schedule to the Act]."

¹Substituted for "notification No. SRB-3-4/8/2013 dated the 1st July, 2013, as amended vide notification No. SRB-3-4/24/2024 dated 29th June, 2024" by No. SRB-3-4/41/2025 dated July 16, 2025.

V - 238(6)
Sindh Provincial Sales Tax Rules

(7) The tax involved on the services provided or rendered by such persons during a tax period shall be paid by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.

42M. Procedure for collection and payment of tax on the distribution services.- (1) The provisions of this rule shall apply to the persons providing or rendering distribution services ¹[classified under CPC Codes 612, 625 and 83117 (relatable to tariff heading 9845.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)].

(2) Every person providing or rendering such services shall register himself in terms of section 24 of Act, read with the provisions of Chapter-II of these rules.

(3) The value of taxable services provided by such service providers, in respect of the services of distribution of goods, shall be an amount equal to 8% of the gross margin of such distributor.

Explanation: The term “gross margin”, for the purpose of this rule, includes the trade margin, trade discount, trade offer, commission, rebate or any other incentive, by whatever name called, as are received by such distributors in relation to the distribution services.

(4) The tax rate on such services shall be the standard rate of 15%:

Provided that the tax rate on such services as are provided or rendered in relation to distribution of the drugs registered under the Drugs Act, 1976 (Act No. XXXI of 1976) shall be the reduced rate of 5% ²[in terms of S. No. 23 of the Table in Part-II of the Second Schedule to the Act].

(5) Every such person shall issue a serially-numbered invoice or a bill of charges, generated electronically or otherwise, containing the particulars as specified in sub-rule (1) of rule 29. A copy of the invoice or bill of charges shall be given to the person to whom such services are provided or rendered.

(6) Every such person shall maintain record as prescribed in section 26 of the Act and sub-rule (2A) of rule 29.

(7) The tax involved on the services provided or rendered by such persons during a tax period shall be paid by the 15th day of month following the tax period to which it relates. The tax return shall be filed in the manner prescribed in Chapter-III of these rules within 3 days from the due date prescribed for payment of tax.]

¹Substituted for “covered by tariff heading 9845.0000” by No. SRB-3-4/41/2025 dated July 16, 2025.

²Substituted for “as prescribed in notification No. SRB-3-4/8/2013 dated the 1st July, 2013 as amended vide a notification No. SRB-3-4/24/2024 dated 29th June, 2024” by No. SRB-3-4/41/2025 dated July 16, 2025.

Rules 42K to 42M inserted by No.SRB-3-4/27/2024 dated June 29, 2024, effective from 01.07.24.

GOVERNMENT OF SINDH

Sindh Revenue Board

Sindh Sales Tax Special Procedure (Withholding) Rules, 2014

No. SRB-3-4/14/2014, Karachi, dated 1st July, 2014.-In exercise of the powers conferred by section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read with sub-section (4) of section 3, sub-section (3) of section 9, and section 72 thereof, the Sindh Revenue Board, with the approval of the Government, is pleased to make the following rules, namely:--

1. Short title, application and commencement.-(1) These rules may be called the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014.

(2) They shall apply to taxable services as are provided or rendered to following persons, hereby specified as “withholding agents”, for the purposes of deduction and deposit of tax, namely:-

(a) offices and departments of Federal Government, Provincial Governments, and Local or District Governments;

(b) ¹[such of the autonomous bodies, state-owned enterprises and regulatory bodies and authorities as are not incorporated under the Companies Act. 2017 (Act No. XIX of 2017)];

²[]

(d) organizations which are funded, fully or partially, out of the budget grants of the federal or provincial governments;

(e) companies, as defined in clause (28) of section 2 of the Act;

³[(f) FBR-registered or SRB-registered persons or the persons specified in clauses (a), (b), ⁴[] (d) and (e) of sub-rule (2) of rule 1 of these Rules who receive or procure advertisement services ⁵/(CPC Code 8363, relatable to tariff heading 98.02 and sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025, other than those of CPC Code 83631 and also other than such of the advertisements of CPC Code 83633/ as are transmitted or displayed on the website or

¹Substituted for “autonomous bodies” by No.SRB-3-4/28/2024 dated June 29, 2024, effective 01.07-24.

²Clause (c) deleted by No.SRB-3-4/28/2024 dated June 29, 2024, effective 01.07-24. Before omission it read as follows:-

“(c) public sector organizations, including public corporations, state-owned enterprises and regulatory bodies and authorities;”

³Clause (f) substituted by No.SRB-3-4/4/2015 dated July 01, 2015, effective July 01, 2015. Before substitution it read as follows:-

“(f) FBR-registered or SRB-registered persons receiving the services of advertisements; and”

⁴Words etc. “(c),” omitted by No.SRB-3-4/24/2026 dated June 30, 2026.

⁵Substituted for “(tariff heading 98.02 and the sub-headings thereof /, other than those of sub-heading 9802.4000 and also other than such of the advertisements of sub-heading 9802.9000” by No.SRB-3-4/42/2025 dated July 16, 2025. Earlier words inserted by No.SRB-3-4/32/2019 dated August 03, 2019, effective 01-07-19 & words “, other than those of sub-heading 9802.4000” was deleted by No.SRB-3-4/20/2019 dated June 27, 2019, effective 01-07-19.

web page of newspapers and periodicals published in Sindh/, other than those of sub-heading 9802.4000) or renting of immovable property services ¹[(CPC Code 7211, relatable to tariff heading 9806.3000 in the Second Schedule to the Act as was in force on the 30th June, 2025] or services of auctioneers ¹[(CPC Codes 612 and 62, relatable to tariff heading 9819.9100 in the Second Schedule to the Act as was in force on the 30th June, 2025)] ²[] and also the persons providing or rendering the services of advertising agents ¹[(CPC Code 83620, relatable to tariff heading 9805.7000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] who issue release orders or book advertisement space in relation to advertisement services ¹[(CPC Code 8363, relatable to tariff heading 98.02 and sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025)]; ³/]

- ⁴[(g) SRB-registered persons receiving or procuring taxable service from ⁵[an un-registered person or a person who has ceased to be an active taxpayer as per the list specified in terms of clause (1B) of rule 2];
- (h) SRB-registered persons or insurers ⁶[(CPC Codes 713 and 714, relatable to tariff heading 9813.1000 and sub-heads thereof in the Second Schedule of the Act as was in force on the 30th June, 2025)] receiving or procuring the services provided or rendered by insurance agents or insurance brokers ⁶[(CPC Code 71610, relatable to tariff heading 9855.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)];

¹Substituted for “(tariff heading 9806.3000)”, “(tariff heading 9819.9100)”, “(tariff heading 9805.7000)” & “(tariff heading 98.02 and sub-headings thereof)” by No.SRB-3-4/42/2025 dated July 16, 2025.

²Words “or services of ¹/] transportation or carriage of goods by road (tariff heading 9836.0000, other than those through pipeline or conduit ²/or through specialized car carriers or through the fleet of ³/logistic service providers] owning not less than 25 goods transport vehicles/),” deleted by No. SRB-3-4/70/2024 dated December 19, 2024, effective 01-01-2025.

¹Words “inter-city” omitted by No.SRB-3-4/43/2024 dated July 25, 2024.

²Words inserted by No.SRB-3-4-18/2016 dated October 07, 2016.

³Substituted for “logistic companies” by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

³Word “and” deleted by No.SRB-3-4/24/2019 dated July 01, 2019.

⁴Clause (g) substituted & clauses (h) to (j) inserted by No.SRB-3-4/24/2019 dated July 01, 2019. Before substitution clause (g) read as follows:-

“(g) SRB-registered persons receiving taxable services from unregistered persons:

Provided that a person shall be treated as a withholding agent, for the purpose of these rules, only if he is resident in Sindh or has a place of business in Sindh.”

⁵Substituted for “un-registered persons” by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁶Substituted for “(tariff heading 9813.1000 and the sub-heads thereof)” & “(tariff heading 9855.0000)” by No.SRB-3-4/42/2025 dated July 16, 2025.

- ¹[(ha) FBR-registered persons or SRB-registered persons who receive or procure commission agents' services ²[(CPC Codes 61 and 62, relatable to tariff heading 9819.1300 in the Second Schedule to the Act as was in force on the 30th June, 2025)] from their own employees;]
- (i) persons or passengers using the services of a cab aggregator ³[(CPC Codes 64115 and 85514, relatable to tariff heading 9846.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] required to deduct or withhold the tax in relation to the services provided or rendered by the owners or drivers of the motor vehicles using the services of the cab aggregators ³[(CPC Codes 64115 and 85514, relatable to tariff heading 9846.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)]; and
- ⁴[(ia) persons using the services of a truck aggregator ⁵[(CPC Code 679, relatable to tariff heading 9856.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] required to deduct or withhold the tax in relation to the services provided or rendered by the owners or drivers of the trucks or other road transportation cargo vehicles using the services of the truck aggregators ⁵[(CPC Code 679, relatable to tariff heading 9856.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)]; and]
- (j) persons receiving or procuring such of the services of contractors ⁶[(CPC Codes 546 and 547, relatable to tariff heading 9814.2000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] and construction ⁶[(CPC Codes 541, 542, 543, 544, 545 and 547, relatable to tariff heading 9824.0000 in the Second Schedule to the Act as was in force on the 30th June, 2025)] as are liable to reduced rate of tax at 2% or 5% under notification No. SRB-3-4/9/2017 dated 2nd June, 2017 or are liable to reduced rate of tax at 5% under notification SRB-3-4/3/2018 dated 6th February, 2018 and ⁷[under S. No. 2 of the Table in Part-II of the Second Schedule to the Act] ⁸[:]]

¹Clause (ha) inserted by No.SRB-3-4/19/2024 dated May 10, 2024.

²Substituted for "(tariff heading 9819.1300)" by No.SRB-3-4/42/2025 dated July 16, 2025.

³Substituted for "(tariff heading 9846.0000)" by No.SRB-3-4/42/2025 dated July 16, 2025.

⁴Clause (ia) inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁵Substituted for "(tariff heading 9856.0000)" by No.SRB-3-4/42/2025 dated July 16, 2025.

⁶Substituted for "(tariff heading 9814.2000)" & "(tariff heading 9824.0000)" by No.SRB-3-4/42/2025 dated July 16, 2025.

⁷Substituted for "No. SRB-3-4/8/2013 dated 1st July, 2013" by No.SRB-3-4/42/2025 dated July 16, 2025.

⁸Full stop substituted by No.SRB-3-4/28/2024 dated June 29, 2024, effective 01.07-24.

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Provided that a person shall be treated as a withholding agent, for the purpose of these rules, only if he is resident in Sindh or has a place of business in Sindh ¹[:]

²[Provided further that a person resident in Pakistan at a place outside the Province of Sindh and not having a place of business in Sindh shall be treated as a withholding agent only if he has e-signed up as withholding agent by e-filing an application in Form SSTW-01 and has obtained a e-Sign up number duly activated by the User ID, Password and the PIN Code obtained from SRB for withholding of Sindh sales tax and e-depositing the same in the Sindh Government Head of Account “B-02384” ³[.]]

(3) They shall come into force with effect from the first day of July, 2014.

2. Definitions.-(1) In these rules, unless there is anything repugnant in the subject or context,-

(1) “Act” means the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011);

⁴[(1A) “Active taxpayer” means a registered person as defined in clause (1A) of section 2 or the Act;

(1B) “Active taxpayers list” means the list of persons prepared and maintained in terms of section 25B of the Act;]

(2) “Advertisement” means the taxable services of advertisements classified under ⁵[CPC Code 8363 (relatable to tariff heading 98.02 and the sub-headings thereof in the Second Schedule to the Act as was in force on the 30th June, 2025)];

(3) “Board” or “SRB” means the Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);

(4) “FBR” means the Federal Board of Revenue established under the Federal Board of Revenue Act, 2007;

¹Full stop substituted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

²Proviso inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

³Full stop inserted by No.SRB-3-4/28/2024 dated June 29, 2024, effective 01.07-24.

⁴Sub-rules (1A) & (1B) inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁵Substituted for “tariff heading 98.02 and the sub-heads and descriptions thereunder” by No.SRB-3-4/42/2025 dated July 16, 2025.

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- (5) “FBR-registered person” means a person registered with FBR under the Sales Tax Act, 1990, for the purpose of taxable supply of goods as defined in clause (41) of section 2 thereof ¹[and also means a person holding NTN or taxpayers’ registration or FTN under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001) or the rules or procedure made thereunder];
- (6) “Form” means the form prescribed under these rules;
- (7) “Rules” means the Sindh Sales Tax Special Procedure (Withholding) Rules, 2014;
- (8) “SRB-registered person” means a person registered with SRB under the Sindh Sales Tax on Services Act, 2011, for providing or rendering of taxable services as defined in clause (96) of section 2 thereof;
- (9) “Sales tax” or “Tax” means the Sindh sales tax on services as defined in clause (92) of section 2 of the Act;
- ²[(9A) “State-owned enterprise” includes the statutory state-owned enterprise and shall have the same meaning as in clauses (o) and (p) of section 2 of the State-Owned Enterprises (Governance and Operations) Act, 2023 (Act No. VII of 2023);]
- (10) “Un-registered person” means a person who is liable to be registered under the Act but is actually not registered and does not hold a Sindh sales tax registration number (SNTN); and
- (11) “Withholding agent” means a person as specified in sub-rule (2) of rule 1 of these Rules ³[] ⁴[:]
- ⁵[Provided that in relation to the provisions of ⁶[(clauses (i) & (ia)] of sub-rule (2) of rule 1 of these rules, the cab aggregator ⁷[or the truck aggregator, as the case may be,] resident in Pakistan and the branch office or resident representative (in Pakistan) of the cab aggregator ⁷[or the truck aggregator, as the case may be,] not resident in Pakistan shall be the withholding agent for the purposes of these rules ⁸[:.]

¹Words etc inserted by No. SRB-3-4/11/2016 dated June 28, 2016, effective 1-7-16.

²Sub-rule (9A) inserted by No.SRB-3-4/19/2024 dated May 10, 2024.

³Words “provided that he is resident in Sindh or has a place of business in Sindh” deleted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁴Substituted for full stop by No.SRB-3-4/24/2019 dated July 01, 2019.

⁵Proviso inserted by No.SRB-3-4/24/2019 dated July 01, 2019.

⁶Substituted for “clause (i)” by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁷Words inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

⁸Substituted for full stop by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

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¹[Provided further that a person resident in Pakistan at a place outside the Province of Sindh and not having a place of business in Sindh shall be treated as a withholding agent only if he has c-signed up as withholding agent by e-filing an application in Form SSTW-01 and has obtained a e-Sign up number duly activated by the User ID, Password and the PIN Code obtained from SRB for withholding of Sindh sales tax and e-depositing the same in the Sindh Government Head of Account “B-02384”];]

Explanation.-The accounting offices responsible for or making payments against invoices/bills for the taxable services received by an office or department of the Federal Government, Provincial Governments or Local or District Governments shall be treated as a withholding agent for the purpose of these rules.

²[(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.]

3. Responsibility of a withholding agent.-(1) The withholding agent, intending to receive taxable services, shall indicate in a notice in Form SSTW-05, that the sales tax, to the extent as prescribed in these rules, shall be deducted and withheld by him from the payment made or to be made to the service provider and shall be deposited in Sindh Government’s head of account No. “B-02384” in the prescribed manner:

Provided that the withholding agent shall not be responsible to deduct or withhold such amount of tax as are compulsorily collected against the invoices or bills issued by a SRB registered service provider in respect of the services of telecommunication ³[, electric power transmission], banking company, financial institution, ⁴[insurance company (other than a re-insurance company) ⁵[/],] port operator, airport operator, terminal operator, and airport ground services.

(2) A withholding agent who is not already registered with SRB as service provider shall electronically apply for “Sign Up as Withholding Agent” with SRB on Form SSTW-01 upon which SRB shall issue him a User ID, Password and PIN Code for Sindh sales tax withholding and payment purposes.

¹Proviso inserted by No.SRB-3-4/41/2023 dated July 27, 2023, effective 01-09-23.

²Sub-rule (2) inserted by No.SRB-3-4/28/2024 dated June 29, 2024, effective 01.07-24.

³Words inserted by No. SRB-3-4/24/2026 dated June 30, 2026.

⁴Words inserted by No. SRB-3-4/16/2014 dated October 01, 2014.

⁵Words “in relation to its services of life insurance and health insurance of individual persons” deleted by No. SRB-3-4/52/2023 dated October 26, 2023. Earlier these were inserted by No. SRB-3-4/18/2020 dated June 29, 2020, effective 01-07-2020.

SINDH SALES TAX SPECIAL PROCEDURE

Sales Tax Special Procedure (Online Integration of Business) Rules, 2022

No. SRB-3-4/3/2022, dated Karachi, February 21, 2022.— In exercise of the powers conferred by the provisions of sub-section (1) of section 72 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), read-with, sub-section (1) of section 13, sub-section (3) and (4) of section 26 and section 54A thereof and also section 16 of the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010), the Sindh Revenue Board is pleased to make the following rules, namely:-

1. Short title, application and commencement.— (1) These rules may be called the Sindh Sales Tax Special Procedure (Online Integration of Business) Rules, 2022.

(2) These rules shall apply to the registered persons providing any of the services or class of services, specified in the Schedule to these rules.

(3) These rules shall also apply to an online marketplace acting as a facilitator in transactions that occur between a buyer and a seller or between a service provider and a service recipient in respect of the services specified in the Schedule.

(4) These rules shall come into force at once.

2. Definitions.— (1) In these rules, unless there is anything repugnant in the subject or context,-

- (a) “Act” means the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011);
- (b) “Board” or “SRB” means Sindh Revenue Board established under the Sindh Revenue Board Act, 2010 (Sindh Act No. XI of 2010);
- (c) “*integrated person*” means a registered person who [is required to integrate or] has integrated the business with the Board’s computerized system for real-time reporting of sales as per these rules;
- (d) “*Electronic Fiscal Device*” or “*EFD*” means a software or a software-enabled hardware designed for use by the business for recording and reporting of sales and the tax involved thereon conforming to the requirements specified by the Act and the rules made thereunder;

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¹Words inserted by No. SRB-3-4/25/2026 dated June 30, 2026.

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- (e) “*Point of Sale*” or “*PoS*” means a software-based terminal, physical or virtual, which is capable of generating invoice, either in print or electronically, where a transaction for provision of services is recorded;
- (f) “*Sales Data Controller*” or “*SDC*” means a software which is designed to communicate with the EFD, receive and validate transaction data and generate and transmit SRB's invoice number to EFD and transmit the invoice data and invoice number to the Board's computerized system;
- (g) “*Business establishment*” means an enterprise carrying out an economic activity and providing or rendering taxable services; and
- (h) “*Notified business establishment*” means a business establishment integrated with the Board's computerized system under these rules.

(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.

3. PoS integration.- A registered person providing the services specified in the Schedule and an online marketplace acting as facilitator for such services, shall integrate all their points of sale, including the ones providing services through internet, with the Board's computerized system for real-time reporting of sales in the manner prescribed herein within 45 days from the date ¹[when the requirement of PoS integration is notified] ²[]

²[]

4. Rate of tax.- The rate of tax on the services provided by the integrated persons, shall be the rate as prescribed under the Act or a notification issued thereunder.

5. Service fee.- There shall be levied a fee of one rupee on every invoice generated by an integrated PoS and the same shall be deposited in the specified bank account in the prescribed manner by the integrated person providing the services specified in the Schedule ³[by the due date and the same shall be reported in the sales tax return separately in the row provided for the purpose]:

¹Substituted for “of notification of these rules” by No. SRB-3-4/25/2026 dated June 30, 2026 , effective 1.7.26.

²Colon and Proviso omitted by No. SRB-3-4/25/2026 dated June 30, 2026, effective 1.7.26. Earlier it was substituted for full stop and proviso inserted by No. SRB-3-4/32/2022 dated August 10, 2022. Before omission it read as follows:- “: Provided that aforesaid requirement of integration shall not be applicable to the registered persons who are providing services, wholly or partly, through an online market place and are not covered by any other entry in the said Schedule.”

³Words inserted by No. SRB-3-4/32/2022 dated August 10, 2022.

Provided that no service fee shall be charged separately from an online marketplace acting solely and exclusively as a facilitator for such services.

6. Tax invoice.- (1) The integrated persons shall issue a tax invoice through integrated PoS for every transaction bearing, inter-alia, the following particulars:-

- (a) Basic information of service provider:-
 - (i) business name or brand name;
 - (ii) complete address of the business branch; and
 - (iii) SRB's registration number (SNTN);
- (b) Basic Information of Online Marketplace, where relevant:-
 - (i) Name of Online Marketplace;
 - (ii) Business Name; and
 - (iii) SRB registration number (SNTN);
- (c) PoS Invoice details:-
 - (i) PoS ID generated by SRB computerized system;
 - (ii) unique sequential invoice number;
 - (iii) date and time of the issuance of invoice;
 - (iv) In case of business to business (B2B); name of the person receiving or procuring the service or class of service, SNTN/NTN and complete address of the service recipient; and
 - (v) Unique order number generated by online marketplace (if any)
- (d) Transaction details:-
 - (i) total value of service or services;
 - (ii) tax rate charged
 - (iii) total tax charged on the invoice;
 - (iv) discount or discounts, *if any*;
 - (v) PoS service fee of Rs.1 and
 - (vi) total payable amount;
- (e) SRB details:-
 - (i) SRB tax invoice number (xxxxxx-DDMMYYIIIMMSS-0001);

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- (ii) logo of SRB PoS invoicing system;
- (iii) verifiable QR code, dimensions: 7x7MM; and
- (iv) statement in legible font and size: *“Verify this invoice through SRB ¹[eSRB] Mobile App or SMS and win exciting prizes in draw”*

(2) A sample invoice, in terms of requirements set out above, is attached as “Annex-I” to these rules.

(3) The integrated person providing the services as specified in the Schedule to these rules shall issue only the invoice specified in sub-rule (1) and as per Annex-I to these rules, and shall not issue any *katcha* or provisional invoice, by whatever name called, to the customer.

7. Obligations and requirements.- (1) The integrated person shall install the prescribed EFD and software, as approved by the Board as per the details available on the Board's website with complete technical instruction of installation, configuration and integration.

(2) The integrated person shall notify to the Board, through the FORM provided on the Board's website, details of all business establishments, from which they intend to carry on business and shall integrate each PoS by providing the following information, namely:-

- (a) PoS registration number (to be provided by the System);
- (b) Business name or Brand name;
- (c) Branch name;
- (d) Branch address;
- (e) PoS identification number; and
- (f) Registration date.

(3) A sample of aforesaid online form available at SRB's website is attached as “Annex-II” to these rules.

(4) No service or services shall be provided or rendered from the notified business establishment, without being recorded by the integrated PoS, which means a system composed of one EFD at the notified business establishment and prescribed SDC integrated and connected together, that has the following characteristics and requirements:-

- (a) PoS can perform following tasks, i.e.-
 - (i) receive, record, analyze and store fiscal data;
 - (ii) format fiscal data into tax invoices or bills;
 - (iii) transmit the fiscal data to the Board through secure means;
 - (iv) generate the QR code on the basis of SRB invoice number generated/ received from SDC;

¹Substituted for “My Tax” by No. SRB-3-4/32/2022 dated August 10, 2022.

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- (v) record and maintain log for every adjustment, modification or cancellation; and
- (vi) record all system events.
- (b) an EFD must comply with the following, namely:-
 - (i) each is accredited and compatible with SDC;
 - (ii) each EFD transmits to the SDC details for each sale or transaction as prescribed in clauses (a), (b), (c) and (d) of sub-rule (1) of rule 6 of this notification; and
 - (iii) EFD prints the tax invoice as prescribed in rule 6 along with SRB tax invoice number returned by SDC for each transaction along with its QR code;
- (c) The EFDs installed at each notified business establishment shall be tamper-proof and all the data recorded thereon shall be backed up at offline site;
- (d) In case of sales returns or exchange, proper credit-note or supplementary invoice with prescribed particulars shall be issued containing the reference of original invoice and the detail of amount refunded or additionally charged, alongwith sales tax involved, if any.
- (e) The EFD shall be capable of maintaining user log, system log, error log for the purposes of audit or any forensic investigation.
- (f) In case ancillary services are provided by the notified business establishment, the transactions thereof shall also be recorded and the invoice or bill issued in the same manner. Such data shall also be communicated to the Board in the same manner.
- (g) The cost for integration, including any ancillary cost, shall be borne by the registered person.
- (h) The integrated person shall prominently display at each notified business establishment that the PoS or the business establishment is integrated with SRB computerized system, and each of the invoices issued is verifiable through the Board's verification system.

¹[8. Requirements and obligations for the PoS vendor:- (1) Integrated persons, while installing PoS, shall ensure that:-

- (a) The PoS vendor is duly registered with SRB in terms of section 24 or 24B of the Act having physical presence in Sindh at an address duly declared in his SRB-registration profile:

¹R. 8 substituted by No. SRB-3-4/25/2026 dated June 30, 2026, effective 1.7.26.

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Provided that in case the integrated person is a franchisee of a person located outside Pakistan, he may seek permission from the Board for relaxation of the requirements in clause (a); and

(b) The PoS vendor has Active status on SRB ATL.

(2) The PoS vendor shall ensure that the invoice to be printed through the POS of the integrated person conform to the requirements of rule 6.

(3) The PoS vendor shall provide any information as and when required in writing by an officer of the SRB not below the rank of Sindh Sales Tax Officer or Auditor.]

9. Record, Access and Examination:- (1) The integrated person shall maintain the record of all the invoices and transactions made from a notified establishment. The integrated person shall also provide access to such notified business establishment, and the related record, as required by an officer of SRB, not below the rank of an Auditor or a Sindh Sales Tax Officer, by a notice in writing.

(2) All provisions of the Act, and rules made thereunder, regarding record maintenance and access thereto, and otherwise, shall be applicable.

(3) The Board, through an authorized officer may conduct an inquiry and investigation or require integrated person to provide relevant information and documents as necessary to ensure functioning and operation of the PoS which may include following:

- (a) Checking if the valid invoices are being generated;
- (b) Checking if the EFD is accredited;
- (c) Checking if the PoS complies with the requirements set out in these rules;
- (d) Ensuring compliance of procedures specified in relation to PoS integration;

Before substitution it read as follows:-

“8. Requirements and obligations for the PoS vendor: Integrated persons, while installing PoS, shall ensure that PoS vendor shall have the following accreditations:-

- (a) The PoS vendor shall have its place of business in Sindh as defined under clause (64) of section 2 of the Act.
- (b) The PoS vendor shall provide the required information as and when required in writing by an officer of the SRB not below the rank of Sindh Sales Tax Officer or Auditor under the relevant provisions of the Act.”

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- (e) Checking if the PoS is tampered; ¹[]
- (f) Checking and inspection of system logs and storage logs ²[; and]
- ³[(g) checking of the documents validating the transactions made through digital modes i.e. debit or credit cards, mobile wallets or QR scanning.]

10. Consequences of non-compliance or contravention:- A person failing to integrate with the Board's computerized system in terms of these rules or an integrated person found to have tampered with the system or to have issued an invoice otherwise than through the integrated PoS or any person who contravenes any of the provisions of these rules shall be liable to penalty or prosecution in accordance with the provisions of the Act.

11. Reporting of failure to transfer sale or bill data to the Board:-

(1) A facility shall be provided to the customers of an integrated person, to verify that the invoice issued to him has been duly communicated to the Board's computerized system. Such facility shall be provided on Board's website, or through mobile application namely "⁴*eSRB*" or by sending ⁵[SRB's POS] invoice number to the Board through SMS ⁶[number 9697].

(2) In case of non-verification, the customer may upload the image of invoice through the said mobile application or through the Board's website.

(3) The Board or an officer of the SRB, authorized by the Board in this behalf, shall conduct inquiry against such unverified invoices and take appropriate necessary action under the provisions of the Act.

12. Procedure for prize scheme:- (1) From the date to be decided by the Board, the customers holding the verified invoices of an integrated person, who follow the procedure prescribed herein and whose name and CNICs are selected through random computerized draw shall be entitled to prizes in respect of service or services received or procured from an integrated Person.

(2) The customer having verified invoice of the integrated person in the manner as provided in the preceding rule, shall be entitled to enter in the lucky draw, if he provides the following particulars through SMS or through the aforesaid mobile application:-

- (a) Name;
- (b) CNIC;
- (c) Contact/Mobile number; and

¹Word "and" deleted by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

²Full stop substituted by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

³Clause (g) inserted by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

⁴Substituted for "My Tax" by No. SRB-3-4/32/2022 dated August 10, 2022.

⁵Words inserted by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

⁶Words inserted by No. SRB-3-4/32/2022 dated August 10, 2022.

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(d) Email Address (*optional*).

(3) The aforesaid mobile application shall notify the customer regarding the status of invoice either as “verified” or “unverified”.

¹[(4) The computerized draw for the prizes shall be held periodically at SRB Headquarters and the invoices as verified till the day preceding the day when draw is held shall be included in the draw and no invoice shall be entered in more than one draw.]

(5) The lucky draw winner shall be informed through SMS or mobile application regarding his win. A list of all lucky winners shall be made available on Board’s website.

(6) Draw winners shall be entitled to receive the respective prizes subject to ²[proper identification through NIC and mobile number provided in terms of sub-rule (2)] and in-case of cash prizes, the provision of IBAN (International Bank Account Number) of winner’s bank account through the aforesaid mobile application or through SMS.

(7) Any officer or official of the Board, or owner, partner, director or employee of the integrated person shall not be eligible for the participation in the prize scheme.

13. Procedure for mystery shopping:- (1) Mystery shopping shall be conducted by a person, firm or an officer of the Board, duly authorized by the Board, on random basis from an integrated person.

(2) The person, firm or an officer of the Board as authorized by the Board under sub-rule (1) of this rule, shall verify the invoices in the manner prescribed as above and in case of unverified invoice, report the matter to an officer of the Board, authorized in this respect, for necessary action as per relevant provisions of the Act, and the rules made thereunder.

³[**14. Automated /generation of Annexure-C:-** The Annexure-C of Sindh Sales Tax return to be filed by the registered person providing the services specified in the Schedule shall be generated by the computerized system on the day following last day of the tax period and the sales data transmitted by the SDC shall be automatically accommodated therein. ⁴[The Annexure-C, so generated, shall clearly and separately indicate the invoice amounts against each of the different tax rates as applicable.] The registered person shall make additional entries for the services provided during the tax period as are not included in the auto-generated Annex-C.]

¹R. 12(4) substituted by No. SRB-3-4/25/2026 dated June 30, 2026, effective 1.7.26. Before substitution it read as follows:-

“(4) The computerized draw for the prizes shall be held every month, starting from the deadline prescribed for integration under this notification at the SRB Headquarters and the invoices or bills issued in the immediately preceding month shall be entered in the draw.”

²Substituted for “bio-metric verification” by No. SRB-3-4/25/2026 dated June 30, 2026, effective 1.7.26.

³Rule 14 inserted by No. SRB-3-4/32/2022 dated August 10, 2022.

⁴Words inserted by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

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¹[**SCHEDULE**

[See rule 3]

S. No.	Tariff heading in the Second Schedule to Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of services
(1)	(2)	(3)	(4)
1	98.01	63310, 63320, 63399 and 63400	Services provided or rendered by restaurants falling 10 any of the following categories:- (a) located in hotels, motels and guesthouses; (b) which are franchisers or franchisees; (c) having more than one branch in Sindh; (d) located at airconditioned shopping malls; and (e) whose turnover during the immediately preceding twelve tax periods exceeded rupees five million.
2	9810.0000 9821.1000 9821.4000 9821.5000	972	Beauty and physical well-being services provided by beauty parlors/salons, beauty clinics, slimming clinics, gyms, physical fitness centres, etc., falling in any of the following categories:- (a) located in hotels, motels and guesthouses; (b) which are franchisers or franchisees; (c) having more than one branch in Sindh; (d) located at airconditioned shopping malls; (e) having total utility bill exceeding rupees fifty thousand in any month during a financial year; and (f) whose turnover during the immediately preceding twelve tax periods exceeded rupees five million.]

¹Schedule substituted by No. SRB-3-4/25/2026 dated June 30, 2026, effective 1.7.26.

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Before substitution No. SRB-3-4/25/2026, it read as follows:-

“SCHEDULE
[See rule 3]

¹[S. No.	Tariff heading in the Second Schedule to Act as was in force on the 30th June, 2025	CPC Code relating to the entries in column	Description of services
(1)	(2)	(3)	(4)
1	98.01	63310, 63320, 63399 and 63400	Services provided or rendered by restaurants located in Hotels
2			Services provided or rendered by the restaurants who are franchisers or franchisees
3			Services provided or rendered by all restaurants having more than one branch in Sindh
4			Services provided or rendered by all restaurant outlets located at air-conditioned shopping malls
5			Services provided by restaurants through an online marketplace platform
6			Services provided or rendered by the restaurant whose turnover during the immediately preceding twelve tax periods exceeded rupees five million.
7	9810.0000 9821.1000 9821.4000 9821.5000	972	Beauty and physical well-being services 9821.1000 provided by persons who elect or opt to 9821.4000 charge, collect and pay tax at the reduced 9821.5000 rate of 5%.]

¹Table substituted by SRB-3-4/44/2025 dated July 16, 2025. Before substitution it read as follows:-

“S. No.	Tariff Heading	Description of services
1	98.01	Services provided or rendered by restaurants located in Hotels
2		Services provided or rendered by ¹ [the restaurants] who are franchisers or franchisees
3		Services provided or rendered by all restaurants having more than one branch in Sindh
4		Services provided or rendered by all restaurant outlets located at air-conditioned shopping malls
5		Services provided by restaurants through an online marketplace platform
² [6		Services provided or rendered by the restaurant whose turnover during the immediately preceding twelve tax periods exceeded rupees ³ [five million].”

¹Substituted for “International restaurant” by No. SRB-3-4/32/2022 dated August 10, 2022.

²S. No. 6 inserted by No. SRB-3-4/32/2022 dated August 10, 2022.

³Substituted for “ten million” by No. SRB-3-4/42/2023 dated July 31, 2023.

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Annex-I

YOUR LOGO Business Name Branch Address SNTN PoS ID No:			
Invoice #:			
Date & Time: 20/01/2022 14:15:05			
Unique Order No (For Online Order):			
Name / NTN of Buyer: (Optional)			
Qty	Item	Rate	Amount
Amount (¹ [excluding] SST)			
SST ² [rate ____%]			
PoS Service Rs.			1
Discount (if any)			
Total Amount (³ [including] SST)			
SRB Invoice No# 20211214005 Logo			
Verify this invoice through ⁴ [eSRB App or SMS number 9697] and win exciting prizes in draw			

¹Substituted for “exclusive” by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

²Substituted for “@ 13%” by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

³Substituted for “inclusive” by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

⁴Substituted for “SRB MyTax Mobile App or SMS at _____” by No. SRB-3-4/29/2024 dated June 29, 2024, effective 01.07.24.

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Annex-II

Create Point of Sale (PoS)

Branch Name: branch name
Location: branch location
Email: contact:
City: Select
Longitude: attitude:
Cloud”

Static IP/Domain:

On-Promicos

Access Code

Create User for SRB PoS

User name:

Password:

Re-type

Password:

Add now PoS Cancel

**Sindh Sales Tax Special Procedure
(Collection Agent) Rules, 2024**

No. SRB-3-4/71/2024 dated December 19, 2024.- In exercise of the powers conferred by section 72, read with sub-section (3) of section 9 and section 13 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to prescribe the following rules, namely,-

1. Short title, application and commencement.- (1) These rules may be called the Sindh Sales Tax Special Procedure (Collection Agent) Rules, 2024.

(2) These rules shall apply in relation to collection and payment of tax on the services as specified in the Table in sub-rule (1) of rule 3.

(3) These rules shall take effect on and from the 1st day of January, 2025.

2. Definitions.- (1) In these rules, unless there is anything repugnant in the subject or context,-

- (i) “Act” means the Sindh Sales Tax on Services Act, 2011;
- (ii) “collection agent” means the person specified in column (3) of the Table in sub-rule (1) of rule 3; and
- (iii) “specified services” means services specified in column (2) of the Table in sub-rule (1) of rule 3.

(2) The words and expressions used in these rules but not defined herein shall have the same meaning as assigned to them in the Act.

3. Collection of sales tax and deposit of collected amount.- (1) In respect of the services specified in column (2) of the Table below, for which recipient of the services, based in Province of Sindh, makes payment through the collection agent specified in column (3) of the Table below, such collection agent shall collect the amounts of Sindh sales tax at the collection rate as specified in ¹[column (7)] thereof:-

¹Substituted for “column (6)” by SRB-3-4/47/2025 dated July 16, 2025.

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Sindh Provincial Sales Tax Rules

¹[Table

S. No.	Description of taxable service	Collection agent	Tariff heading in the Second Schedule to Act as was in force on the 30 th June, 2025	CPC Code relatable to the entries in column (4)	Rate of tax	Collection rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Services provided or rendered by restaurants (including homechefs registered under section 24, 24A or 24B of the Act	Food delivery platforms/ third party food delivery service providers	9801.2000, 9801.6000	63310, 63320, 63399 and 63400	(a) 8% without input tax credit/ adjustment where payment against tax invoice for the services is received through debit or credit cards, mobile wallets or QR scanning; and (b) 15% for others	50% of amount of sales tax as payable at the rate specified in column (6).
2	Services provided or rendered by restaurants (including homechefs) not registered under section 24, 24A or 24B of the Act	Food delivery platforms / third party food delivery service providers	9801.2000, 9801.6000	63310, 63320, 63399 and 63400	15%	² [1% of the value of specified service]

¹Table substituted by SRB-3-4/47/2025 dated July 16, 2025.

²Substituted for "1% of amount of sales tax as payable at the rate specified in column (6)." by No. SRB-3-4/26/2026 dated June 30, 2026, effective 1.7.26.

Before substitution it read as follows:-

"TABLE

S. No.	Description of taxable services	Collection agent	Tariff heading	Rate of tax	Collection rate
(1)	(2)	(3)	(4)	(5)	(6)
1	Services provided or rendered by restaurants (including homechefs) registered under section 24, 24A or 24B of the Act	Food delivery platforms/ third party food delivery service providers	9801.2000 9801.6000	(a) 8% without input tax credit / adjustment where payment against tax invoice for the services is received through debit or credit cards, mobile wallets or QR scanning; and (b) 15% for others	50% of amount of sales tax as payable at the rate specified in column (5).
2	Services provided or rendered by restaurants (including home chefs) not registered under section 24, 24A or 24B of the Act	Food delivery platforms/ third party food delivery service providers	9801.2000 9801.6000	15%	1% of amount of sales tax as payable at the rate specified in column (5)."

1-47-15-07-2026

The Sindh Agricultural Income Tax Act, 2025

Sindh Act No. II of 2025.

An Act

to provide for the modification of tax on agricultural income in the Province of Sindh.

WHEREAS it is expedient to modify tax on agriculture income in the Province of Sindh and to provide for matters connected therewith or ancillary thereto;

It is hereby enacted as follows:-

1. Short title and commencement.- (1) This Act may be called the Sindh Agricultural Income Tax Act, 2025.

(2) It shall extend to the whole of the Province of Sindh.

(3) It shall come into effect from 1st day of January, 2025.

2. Definitions.- (1) In this Act, unless there is anything repugnant in the subject or context.

(a) “agricultural income” means-

(i) any rent or revenue derived from land which is situated in the Province of Sindh and is used for agricultural purposes;

(ii) any income derived from such land by-

(a) agriculture; or

(b) the performance by a cultivator or receiver of rent-in-kind or any process ordinarily employed by a cultivator or receiver or rent-in-kind to render the produce raised or received by him fit to be taken to market; or

(c) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, in respect of which no process has been performed other than a process of the nature described in paragraph ¹[(b)];

(iii) any income derived from any building owned and occupied by the receiver of the rent or revenue of any such land, or occupied by the cultivator or the receiver of rent-in-kind, of any land with respect to which; or the produce of which any operation mentioned in paragraphs ²[(b) and (c) of sub-clause (ii)] is carried on:

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue or the cultivator, or the receiver of the rent-in-kind by reason of his connection with the land, requires as a dwelling house, or a store-house or other out building;

1-47-15-07-2026

¹Substituted for “(ii)” by Sindh Finance Act, 2026 dated June 30, 2026.

²Substituted for “(ii) and (iii)” by Sindh Finance Act, 2026 dated June 30, 2026.

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- (iv) any income declared as agricultural income in any return or statement or declaration made under the Income Tax Ordinance, 2001 (Ordinance No. XLIX of 2001);
- (b) “agricultural income year” means a period of twelve months commencing on the first day of July or such other date as the Board may specify in relation to an owner or a class of owners for a specified area:

Provided that the ¹[AITO, not below the rank of Commissioner] may, on an application filed by an owner or a person authorized by the owner, allow such owner to use and implement a different period of twelve months as his agricultural income year and such period shall be treated as the agricultural income year for that owner.

Explanation:- The periods from the 1st day of July, 2024 to 31st day of December, 2024 and from the 1st day of January, 2025 to 30th day of June, 2025 shall be treated as separate agricultural income years for the purposes of filing or e-filing of returns and also for the purposes of assessment for that period;

- (c) “agricultural income tax” means agricultural income tax and super tax leviable under this Act and includes penalty, fee or any other charge, sum or amount payable under this Act;
- (d) “agricultural income tax number (AITN)” in relation to a taxpayer under this Act, shall mean-
- (i) in the case of individual, the National Identity Card (N1C) number or National Tax Number (NTN), where available;
 - (ii) in the case of firm or association of persons, NTN of the firm and NTN or NIC of its partners; and
 - (iii) in the case of a company, the NTN ²[or the SECP registration] number of the company and NTN or NIC of its directors.
- (e) “Agriculture Income Tax officer or AITO” means the officer of the SRB appointed under section 34 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011) and includes any person authorized by Government or any person to whom Government has delegated its power to appoint any person to carry out the purposes of this Act;
- (f) “assessment” includes reassessment and additional assessment and the cognate expressions shall be construed accordingly;
- ³[]
- (h) “Board” means the Sindh Revenue Board or SRB established under the Sindh Revenue Board Act, 2010 (Sindh Act No, XII of 2010);

¹Substituted for “Officer of SRB” by Sindh Finance Act, 2026 dated June 30, 2026.

²Substituted for “and the SECP’s incorporation” by Sindh Finance Act, 2026 dated June 30, 2026.

³Clause (g) omitted by Sindh Finance Act, 2026 dated June 30, 2026. Before omission it read as follows:-

“(g) “assessment year” means the period of twelve months beginning from the first day of July next following the agricultural income year and includes any such period which is deemed under any provision of this Act to be the assessment year in respect of any cultivated land or agricultural income or any agricultural income year.”

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- (i) “calamity hit area” means any land or area designated by Government as affected by natural disasters, adverse climatic conditions, or any other calamity notified by Government;
- (j) “company” includes a foreign company and shall have the same meaning as defined under clauses (17) and (35) of section 2 of the Companies Act, 2017 (Act No. XIX of 2017) ¹[and also includes a co-operative society];
- (k) “co-operative society” means a co-operative society registered under the Sindh Cooperative Societies Act, 2020 (Act No. XXVIII of 2020) or under any other law for the time being in force in Pakistan for the registration of cooperative societies;
- (l) “e-file” means the process of electronic filing of any document on the computerized system used or operated by the Board for the purposes of agricultural income tax;
- (m) “Government” means the Government of Sindh;
- (n) “owner” includes a company, a cooperative farming society, a member of a firm or an association of persons, and an individual who may be a mortgagee or a lessee or a tenant in possession or in control of the land or any other person in possession or in control of the land including Government land or an owner of any private land:

Explanation-I. Where any land is owned by more than one person whether as member of firm or association or otherwise, every one of these persons individually to the extent of his share in the said land, shall be deemed to be an owner.

Explanation-II. Every “ward” whose estate is managed by a Court of Wards shall be deemed to be the owner of such estate;

- (o) “prescribed” means prescribed by rules;
- (p) “return” means the return or the statement of agricultural income in the prescribed Form setting forth such particulars and accompanied by such certificates and other documents as may be prescribed;
- (q) “rules” means rules made under this Act;
- (r) “Schedule” means Schedule to this Act;
- (s) “small company” means a company registered on or after the first day of July, 2005, under the Companies Act, 2017 (XIX of 2017) ¹[and also means a co-operative society], which-
 - (i) has annual turnover not exceeding one hundred and fifty million rupees; and
 - (ii) is not formed by the splitting up or the reconstitution of company already in existence; and
- (t) “taxpayer” means a person by whom any tax or any other sum of money is payable under this Act and includes:

1-47-15-07-2026

¹Words inserted by Sindh Finance Act, 2026 dated June 30, 2026.

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- (i) every person in respect of whom any proceedings under this Act has been taken for the assessment of his cultivated land or for the assessment of his agricultural income or, as the case may be, the agricultural income of any other person in respect of which he is assessable or of the amount of refund due to him or to such other person;
- (ii) every person who is required to file or e-file a statement or return of his cultivated land and of the total agricultural income under this Act; and
- (iii) every person who is deemed to be a taxpayer or a taxpayer in default under any provision of this Act.

(2) The words and expressions not defined in this Act shall, unless repugnant to the context or content, shall have the same meaning as defined in the Sindh Sales Tax Act, 2011 (Sindh Act No XII of 2011).

3. Agricultural Income Tax. (1) Subject to the provisions of this Act, there shall be charged, levied, assessed and paid for each ¹[agricultural income year the agricultural] income tax in respect of total agricultural income ²[] of an owner at the rates specified in the First Schedule to this Act.

(2) Every owner who is liable to pay tax under this Act shall pay the tax due and file a return of his agricultural income in the mode and manner and by the date as prescribed.

4. Liability to pay agricultural income tax. The agricultural income tax shall be payable by the owner in such manner as may be prescribed.

5. Super tax on high earning owners. A super tax shall be imposed for an ³[agricultural income year], at the rates specified in the Second Schedule, which shall be payable by the owner on the agricultural income of the respective agricultural income year commencing from 1st January 2025. This super tax shall be in addition to tax paid under section 3(1).

6. Assessment and collection of agricultural income tax. Subject to the provisions of this Act, agricultural income tax may be assessed and collected by the AITO in such manner as may be prescribed.

7. Computation of agricultural income. In computing the agricultural income of a taxpayer, the following allowances and deductions shall be made:-

- (a) Any expenditure on account of labour for-
 - (i) tilling the land;
 - (ii) sowing the seed;
 - (iii) ploughing and/or planting;
 - (iv) tending and / or pruning;
 - (v) rendering the produce fit to be taken to market;
 - (vi) any other agricultural operation;

¹Substituted for "assessment year agricultural" by Sindh Finance Act, 2026 dated June 30, 2026.

²Words "of the agricultural income year" omitted by Sindh Finance Act, 2026 dated June 30, 2026.

³Substituted for "assessment year" by Sindh Finance Act, 2026 dated June 30, 2026.

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- (b) any expenditure incurred on purchase of-
 - (i) seed;
 - (ii) fertilizers and pesticides
- (c) any expenditure incurred on-
 - (i) hiring animals, tractors, agricultural machinery and implements used for earning agricultural income;
 - (ii) repair and maintenance of water-course;
- (d) any expenditure incurred on-
 - (i) harvesting of agricultural produce;
 - (ii) marketing of the agricultural produce;
- (e) any sum paid on account of-
 - (i) ushr;
 - (ii) local cess and other cesses;
 - (iii) water rate (Abiana);
 - (iv) electricity bills in respect of tube-wells and lift pumps used for agriculture;
 - (v) fuel charges in respect of tube-wells and lift pumps used for agriculture;
 - (vi) rent of land used for agriculture;
 - (vii) obtaining of agricultural loans;
 - (viii) mark-up on agricultural loans;
- (f) in respect of depreciation of such buildings, machinery and plant ¹[in the ownership] of the taxpayer used for the purpose of earning agricultural income, allowance at the rate of fifteen percent of the written down value; and
- (g) any other expenditure not being in the nature of capital expenditure, personal or administrative expenses of the taxpayer laid out or expended wholly and exclusively for the purpose of agriculture.

8. Allowances to be treated all deductions from Income. Any allowance admissible under this Act shall be included in the total agricultural income, but may be deducted from such income for the purpose of computing the tax payable by a taxpayer under this Act.

9. Carry forward of losses. A taxpayer may carry forward and adjust loss arising out of a calamity hit area in the manner as prescribed.

10. Default surcharge for non-payment or late payment of tax. Where any taxpayer does not pay the tax due by the date as prescribed, he shall, in addition to the agricultural income tax due and any penalty, pay default surcharge at the rate or twelve percent or KIBOR plus three percent per annum, whichever is higher, of the amount of tax involved for the period of default.

¹Substituted for "being property" by Sindh Finance Act, 2026 dated June 30, 2026.

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¹[*Explanation.- For the purpose of this section, the tax due does not include the amount of penalty.*]

11. Penalty for failure to furnish return. Where any person, without reasonable cause, fails to furnish the return in the prescribed manner and within the prescribed time, the AITO may impose upon such person penalty equal to 0.1% of the tax payable in respect of that agricultural income year for each day of default or rupees ²[one hundred] for each day of default, whichever is higher:

Provided that ³[, for the first default by an owner since his registration under this Act and the rules made thereunder,] the amount of penalty shall not exceed-

- (i) ten thousand rupees, in case where the agricultural income does not exceed twelve hundred thousand rupees;
- (ii) fifty thousand rupees, in case where the agricultural income exceeds twelve hundred thousand rupees but does not exceed forty million rupees; and
- (iii) one hundred thousand rupees, where the agricultural income exceeds forty million rupees.

12. Penalty for concealment of agricultural income etc. Where in the course of any proceedings under this Act, the AITO or the appellate or revisional authority is satisfied that any person has either in the said proceedings or in any earlier proceedings relating to an assessment in respect of agricultural income year concealed his agricultural income or furnished inaccurate particulars of such income, the AITO or the respective appellate or revisional authority may impose upon such person a penalty equal to the amount of tax which the said person sought to evade by concealment of his agricultural income or by furnishing of inaccurate particulars of such income.

13. Imposition of penalty. No penalty shall be imposed on any person by AITO or the appellate or revisional authority unless such person has been given a reasonable opportunity of being heard.

14. Refund. Refund of agricultural income tax where due shall be made in such manner as may be prescribed.

15. Exemption. Government ⁴[may, by notification in the Official Gazette,] exempt any land or class of owner from payment of the whole or any part of the amount of agricultural income tax ⁵[subject to the conditions and restrictions as may be specified therein].

¹Explanation inserted by Sindh Finance Act, 2026 dated June 30, 2026.

²Substituted for "one thousand" by Sindh Finance Act, 2026 dated June 30, 2026.

³Words etc. inserted by Sindh Finance Act, 2026 dated June 30, 2026.

⁴Substituted for "may" by Sindh Finance Act, 2026 dated June 30, 2026.

⁵Substituted for "in a manner and to the extent as be prescribed" by Sindh Finance Act, 2026 dated June 30, 2026.

¹**[16. Maintenance of record.-** An owner shall maintain record and books of accounts as may be prescribed.]

17. AITO to follow orders of the Board. The AITO and any other person employed in the execution of this Act and the rules made thereunder shall observe and follow the orders, instructions and directions given by the Board:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the AITOs in the exercise in their quasi-judicial functions.

18. Bar of Jurisdiction. No Civil Court shall have jurisdiction in any manner relating to the assessment or collection of the agricultural income tax and no order passed or proceedings taken by an authority under this Act shall be called in question in any Civil Court.

19. Application of law and rules etc. ²**[Subject to the provisions of this Act and the rules made thereunder]**, the provisions of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011) and rules, notifications, orders and instructions issued thereunder, shall mutatis mutandis apply for collection and payment of agricultural income tax under this Act in so far as they relate to-

- (a) registration
- (b) assessment, audit, adjudication; enforcement ³**[, recovery and prosecution]**
- (c) ⁴**[revision, appeals and reference applications];**
- (d) exemption of penalty and default surcharge; and
- (e) other allied and ancillary matters.

20. Power to seek information and assistance. The Board may seek information, records, or assistance from any department, authority, or organization, as may be necessary for the effective, administration, assessment, and collection of agricultural income tax under this Act. All such departments, authorities, or organizations shall, subject to applicable laws, provide the required information or assistance to the Board:

Provided that the ⁵**[Board of Revenue, Sindh and its officers]** shall provide all relevant records, including past assessments, survey reports, land revenue records and other relevant data necessary for the assessment and collection of agricultural income tax.

¹S. 16 substituted by Sindh Finance Act, 2026 dated June 30, 2026. Before substitution it read as follows:-

“16. Maintenance of account. Accounts regarding demand and recovery of tax shall be maintained by the AITO in such manner as may be prescribed.”

²Substituted for “Notwithstanding anything contained in this Act or any other law for the time being in force” by Sindh Finance Act, 2026 dated June 30, 2026.

³Substituted for “and recovery;” by Sindh Finance Act, 2026 dated June 30, 2026.

⁴Substituted for “appeals and prosecution” by Sindh Finance Act, 2026 dated June 30, 2026.

⁵Substituted for “Board” by Sindh Finance Act, 2026 dated June 30, 2026.

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21. Power to make rules. Government may make rules to carry out the purposes of this Act.

22. Delegation of functions and powers by the Board. ¹~~[(1)]~~ The Board may, subject to such conditions as it deems necessary, delegate any or its functions and powers to any Department of Government or agency for the purposes of this Act.

²~~[(2)]~~ The Board may, subject to such conditions and limitations as it may deem appropriate, delegate any of its functions and powers as assigned to it under this Act to its Chairman or a Member.]

23. Repeal and Saving. (1) The Sindh Agricultural Income Tax Ordinance, 2000 shall stand repealed with effect from the date this Act comes into force.

(2) Any ³~~[taken or required to be taken]~~ under the repealed Ordinance ⁴~~[]~~ prior to the date this Act come into force, ⁵~~[by any authority or officer, including the Appellate Authority or Tribunal or]~~ Court by way of appeal, reference, revision or prosecution shall be ⁶~~[continued, decided]~~ and disposed of as if this Act had not come into force.

(3) Any agricultural income tax payable under the repealed Ordinance may be recovered under this Act, but without prejudice to any action already taken for the recovery of the amount under the repealed Ordinance.

¹S. 22 renumbered as 22(1) by Sindh Finance Act, 2026 dated June 30, 2026.

²S. 22(2) inserted by Sindh Finance Act, 2026 dated June 30, 2026.

³Substituted for "proceeding" by Sindh Finance Act, 2026 dated June 30, 2026.

⁴Word etc. "pending," omitted by Sindh Finance Act, 2026 dated June 30, 2026.

⁵Substituted for "before any authority, the Appellate Tribunal or any" by Sindh Finance Act, 2026 dated June 30, 2026.

⁶Substituted for "continued" by Sindh Finance Act, 2026 dated June 30, 2026.

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¹[SECOND SCHEDULE

(see section 5)

S. No.	Agricultural income for purposes of levy of super tax	Rate of super tax
(1)	(2)	(3)
1	Where agricultural income does not exceed Rs.500 million	0% of the income
2	Where agricultural income exceeds Rs.500 million	8% of the income]

¹Second Schedule substituted by Sindh Finance Act, 2026 dated June 30, 2026. Before substitution it read as follows:-

“Second Schedule

[See section 5]

S. No.	Agricultural income for purposes of levy of super tax	Rate of super tax
(1)	(2)	(3)
1	Where the total income does not exceed Rs.150 million	0% of the Income
2	Where total income exceeds Rs.150 million but does not exceed Rs.200 million	1% of the Income
3	Where total income exceeds Rs.200 million but does not exceed Rs.250 million	2% of the Income
4	Where total income exceeds Rs.250 million but does not exceed Rs.300 million	3% of the Income
5	Where total income exceeds Rs.300 million but does not exceed Rs.350 million	4% of the Income
6	Where total income exceeds Rs.350 million but does not exceed Rs.400 million	6% of the Income
7	Where total income exceeds Rs.400 million but does not exceed Rs.500 million	8% of the Income
8	Where total income exceeds Rs.500 million	10% of the Income”

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2020		
1	SRB-3-4/5/2020, 21.01.2020	VA-79
2	SRB-3-4/10/2020(Covid-19), 21.01.2020	VA-79
3	SRB-3-4/11/2020, 01.06.2020	VA-79
4	SRB-3-4/12/2020, 22.06.2020	VA-82
5	SRB-3-4/13/2020, 22.06.2020	VA-83
6	SRB-3-4/30/2020, 15.10.2020	VA-84
7	SRB-3-4/31/2020, 15.10.2020	VA-87
2021		
1	SRB-3-4/8/2021, 31.05.2021	VA-89
2	SRB-3-4/10/2021, 31.05.2021	VA-91
3	SRB-3-4/11/2021, 31.05.2021	VA-92
4	SRB-3-4/19/2021, 30.06.2021	VA-94
2022		
1	SRB/S-Order/2022/16810, 10.02.2022	VA-95
2	SRB-3-4/22/2022, 28.06.2022	VA-96
3	SRB-3-4/36/2022, 13.09.2022	VA-98
2023		
1	SRB-3-4/7/2023, 03.03.2023	VA-99
2	SRB-3-4/28/2023, 09.06.2023	VA-101
3	SRB-3-4/43/2023, 15.08.2023	VA-105
2024		
1	SRB-Com-II-DC-U-23/GT/2024-25/408922, 24.07.2024	VA-107
2025		
1	SRB-3-4/28/2025, 01.07.2025	VA-109
2026		
1	SRB-3-4/18/2026, 25.05.2026	VA-109
2	SRB-3-4/21/2026, 29.06.2026	VA-110

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- (a) the left over amount of contribution of outstanding Sindh Workers' Participation Fund as on the 31st May, 2021, along with 0% of the amount of penalty/interest/default surcharge thereon if deposited during the period from 1st June, 2021 to 18th June, 2021; and
 - (b) the left over amount of contribution of outstanding Sindh Workers' Participation Fund as on the 31st May, 2021, along with 5% of the amount of penalty/interest/default surcharge thereon if deposited during the period from 19th June, 2021 to 30th June, 2021.
2. The benefits of exemption of penalty/interest/default surcharge, as specified in this notification, shall also be available in relation to the arrears of the fund (as outstanding on the 31st May, 2021) payable under the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016) by:-
- (i) Industrial Undertakings who are liable to pay left over amount after distribution of workers participation fund among eligible workers along with the aforementioned amounts of penalties/interest/default surcharge in relation to the previous years up to the month of May, 2021, in Sindh Government's head of account "G-06316" in the prescribed manner by the due dates prescribed in clauses (a) and (b) of paragraph 1 of this notification;
 - (ii) Industrial Undertakings against which on the basis of any amount assessed or adjudged, by an officer of the SRB, through an order or decision passed under section 3 read with paragraph 4(d) of the Sindh Companies Profits (Workers' Participation) Act, 2015 (Sindh Act No. XVIII of 2016), also read with section 4 and 5(4) of the Sindh Workers Welfare Fund Act, 2014, the Industrial Undertaking shall pay the amount so determined under the said Act/notification issued thereunder;
 - (iii) Industrial Undertakings against whom any tax liability has been adjudged or confirmed by the Commissioner (Appeals) or the Appellate Tribunal;
 - (iv) Industrial Undertakings whose cases are under assessment or under adjudication with any officer of the SRB or are pending, at the appellate stage, with the Commissioner (Appeals) or with the Appellate Tribunal; and
 - (v) Industrial Undertakings whose cases are under litigation in any court of law including the High Court or the Supreme Court.
3. The benefits of this notification shall also be available in cases where Industrial Undertaking has late paid the left over amount of contribution of Sindh Workers' Participation Fund prior to the date of this notification but has not yet discharged the liability of penalty/interest/default surcharge (whether the prescribed amount or the adjudged amount of the penalty) on such late payment provided that they pay an amount equal to 1% of such amount of penalty (as outstanding on the 31st May, 2021) and 1% of such additional amount/ interest/ default surcharge (as outstanding on the 31st May, 2021) in Sindh Government's head of account "G-06316" during the period from 1st June, 2021 to the 30th June, 2021.

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4. This notification shall not apply to the refund or adjustment of any amount of fund or penalty/interest/default surcharge as has already been paid before the 31st May, 2021.

SRB-3-4/19/2021
Karachi, the June 30 2021

In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the sales tax on the services provided or rendered by the recruiting agents, as are classified under ¹[CPC Code 8511] and are also restricted to recruitment of persons or group of persons for employment outside Pakistan, shall be charged, levied and collected at a lower rate of 5% during the tax periods of the financial ²[year ²[2021-22 to /2027-28/]] subject to the conditions that such a service provider:-

- (a) is registered with the Board in terms of section 24 of the Act and has shown the services of ³[CPC Code 8511] as his Principal Activity in his Registration Form SST-01:

Provided that where the service provider also provides any other taxable services ⁴[], he shall *inter-alia* indicate the economic activity of such services in the relevant column of Activity Code of Other Business Activities, as provided in row number 19 of the Registration Form SST-01, read with the provisions of sub-rule (3) of rule 4 of the Sindh Sales Tax on Services Rules, 2011;

- (b) a stand-alone service provider of the taxable service of ³[CPC Code 8511].

Explanation: For the purposes of this notification, a “standalone service provider” means a person whose principal economic activity is the provision of services of “Recruiting agents” of tariff heading 9805.6000, and such economic activity of the provision of the services of recruiting agency is related to recruitment of persons or group of persons for overseas employment in countries outside Pakistan:

Provided that the services provided or rendered by such recruiting agents in relation to recruitment of persons or group of persons for employment in Pakistan shall continue to be levied to tax at the rate of ⁵[15] *per cent*:

¹Substituted for “tariff heading 9805.6000 of the Second Schedule to the said Act” by No. SRB-3-4/63/2025 dated October 07, 2025.

²Substituted for “2025-26” by No. SRB-3-4/22/2026 dated June 30, 2026. Earlier it was substituted for “2021-22, 2022-23 and 2023-24” by No. SRB-3-4/25/2024 dated June 29, 2024. Earlier it was substituted for “year 2021-22” by SRB-3-4/18/2022 dated June 28, 2022.

³Substituted for ““Recruiting agents” of tariff heading 9805.6000” by No. SRB-3-4/63/2025 dated October 07, 2025.

⁴Words “as described in the Second Schedule to the Act” deleted by No. SRB-3-4/63/2025 dated October 07, 2025.

⁵Substituted for “13” by No. SRB-3-4/25/2024 dated June 29, 2024.

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Sindh Provincial Sales Tax

Provided further that where a recruiting agent provides or renders any of the taxable service not classified under the aforesaid ¹[CPC Code 8511], he shall pay the tax relatable to such services (other than the services of ¹[CPC Code 8511]) at the rate(s) applicable to the ²[CPC Code(s)] relatable to such other services;

- (c) e-deposits his tax liability on the taxable services regularly in the prescribed manner:

Provided that the tax liability for the tax periods upto June, ³[2026], if not paid earlier, shall be e-deposited by the service provider in Sindh Government's head of account "B-02384" in the prescribed manner by the 15th day of July, ³[2026];

- (d) e-files his tax returns (Form SST-03) regularly, in the prescribed manner;
- (e) ⁴[shows] the details of his services liable to statutory rates of tax and also to reduced rates of tax, separately, in the same return:

Provided that the tax returns for the tax periods prior to June, ⁵[2026], if not filed earlier, shall be e-filed by the service provider on or before the 20th day of July, ⁵[2026]; and

- (f) complies with the provisions of the Sindh Sales Tax on Services Act, 2011, and the rules and notifications issued thereunder.

2. This notification shall not entitle any person, whether a service provider or a service recipient, to any refund or adjustment of tax.

3. This notification, if not rescinded earlier, shall stand rescinded at 23:59 hours of the 30th day of June, ⁶[2028].

SRB/S-Order/2022/16810
Karachi, the February 10 2022
STANDING ORDER NO. 01/2022

Subject: Recovery of the Tax due through Bank attachment under Section 66 of the Sindh Sales Tax on Services Act, 2011 (The Act).

In order to regulate the recovery of tax due in terms of proviso to section 66(1) of the Act read with the honorable Sindh High Court dated January 31, 2020, in C.P No. D-1882 of 2017 & others, various instructions were issued vide standing order No. 01/2020 vide No. SRB/TP/13/2020 dated July 30, 2020.

¹Substituted for "tariff heading 9805.6000" by No. SRB-3-4/63/2025 dated October 07, 2025.

²Substituted for "tariff heading(s)" by No. SRB-3-4/63/2025 dated October 07, 2025.

³Substituted for "2024" by No. SRB-3-4/22/2026 dated June 30, 2026. Earlier it was substituted for "2022" by No. SRB-3-4/25/2024 dated June 29, 2024. Earlier it was substituted for "2021" by SRB-3-4/18/2022 dated June 28, 2022.

⁴Substituted for "showing" by No. SRB-3-4/25/2024 dated June 29, 2024.

⁵Substituted for "2024" by No. SRB-3-4/22/2026 dated June 30, 2026. Earlier it was substituted for "2022" by No. SRB-3-4/25/2024 dated June 29, 2024.

⁶Substituted for "2026" by No. SRB-3-4/22/2026 dated June 30, 2026. Earlier it was substituted for "2024" by No. SRB-3-4/25/2024 dated June 29, 2024. Earlier it was substituted for "2022" by SRB-3-4/18/2022 dated June 28, 2022.

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2. In order to further regulate the recovery through bank attachment of any registered person under section 66(1), it is hereby directed that the attachment of any bank account of the registered person in future be made with prior approval of the respective Senior Member/Member (Operations), who will grant approval after examining on the relevant facts (verified and recommended after due diligence) by the commissioner and submitted through dedicated recovery note sheet, for justification thereof.
3. Any departure from or non-compliance with the directions in this standing order shall be viewed seriously.

SRB/3-4/22/2022
Karachi, the June 28 2022

In exercise of the powers conferred by the provisions of sub-section (1) of section 10(1) of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to exempt from whole of the tax payable on such of the taxable services, as are specified in the Table below, when provided or rendered to the GIZ (Deutsche Gesellschaft fur Internationale Zusammenarbeit) subject to the conditions that:-

- (a) the services are provided or rendered by persons actually registered with the Sindh Revenue Board in terms of sections 24 of the Act;
- ¹[(aa) the services described in column (4) against S. No.1 of the Table given below are procured by GIZ in relation to the projects/ technical assistance attributable to Sindh;]
- (b) the registered person providing or rendering the services issues invoices in terms of sub-rule (1) of rule 29 of the Sindh Sales Tax on Services Rules, 2011, indicating the description and ²[CPC Code] of the service in row number (iv) and also showing the rate of sales tax as “exempt under notification No. SRB-3-4/22/2022 dated 28th June, 2022” in row (vi) of such an invoice; and
- (c) enters the transaction in his tax return (Form SST-03).

³[Table]

S. No.	Tariff heading in the Second Schedule to the Act as was in force on the 30th June, 2025	CPC Code relatable to the entries in column (2)	Description of Service
(1)	(2)	(3)	(4)

¹Clause (aa) inserted by No. SRB-3-4/23/2026 dated June 30, 2026, effective 1.7.26.

²Substituted for “tariff heading” by No. SRB-3-4/63/2025 dated October 07, 2025.

³Table substituted by No. SRB-3-4/63/2025 dated October 07, 2025.

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¹ [1.	9801.1000, 9801.2000, 9801.5000,	CPC Codes 63	Services provided or rendered by hotels Services provided or rendered by restaurants Services provided or rendered by caterers, suppliers of food and drinks
1A	9809.0000	Respective CPC Code in Groups 541 and 542	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies]
2.	9814.1000	Respective CPC Codes in Groups 832 thereof	Architect or town planners
3.	9814.2000	Respective CPC Codes in Groups 546 and 547 thereof	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air conditioning), multidisciplinary works (including turn-key projects) and similar other works
4.	9815.5000	Respective CPC Codes in Groups 832, 833, 834 and class 8393 thereof	Technical, scientific and engineering consultants
5.	9815.9000	83113 and respective CPC Codes in Groups 715 and 823 thereof	Other consultants including tax consultants, human resources and personnel development consultants
6.	9824.0000	Respective CPC Codes in Groups 541, 542, 543, 544, 545 and 547 thereof	Construction service s
7.	9848.0000	92919	Training services]

¹S. No.1 of the table substituted by No. SRB-3-4/23/2026 dated June 30, 2026, effective 1.7.26. Before substitution it read as follows:-

“1. 9809.0000 Respective CPC Codes in Services provided or rendered by persons engaged
Groups 541 and 542 in contractual execution of work or furnishing
thereof supplies”

Before substitution No. SRB-3-4/63/2025 dated October 07, 2025, it read as follows:-

“TABLE

S. No.	Tariff heading	Description of Services
1	9809.0000	Contractual execution of work or furnishing supplies
2	9814.1000	Architects or town planners
3	9814.2000	Contractor of building (including water supply, gas supply and sanitary works), electrical and mechanical works (including air Conditioning, multi-disciplinary work including turn key projects) and similar other works
4	9815.5000	Technical, scientific and engineering consultants
5	9815.9000	Other consultants including tax consultants, human resources and personnel development consultants
6	9824.0000	Construction services
7	9848.0000	Training services”

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SRB/3-4/36/2022
Karachi, the September 13 2022

In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No, XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to exempt the whole of sales tax payable on such taxable services, as specified in the Table of this notification, as are certified by the National Disaster Management Authority or Provincial Disaster Management Authority, Sindh, to be meant for flood relief operations carried out in Sindh Province:

TABLE

S. No.	Tariff heading	Description of services and the conditions/ limitations in relation thereto
1	9801.2000	Services provided or rendered by restaurants for free distribution as donation or charity
2	9801.5000	Services provided or rendered by caterers, suppliers of food and drinks for free distribution as donation or charity
3	Respective sub-headings of tariff heading 98.02	Advertisements for charity and donations in the Prime Minister's Flood Relief Fund or in the Chief Minister Sindh's Flood Relief Fund
¹ [3A]	9805.4000	Customs Agents services provided or rendered in relation to the clearance of the consignments imported for flood relief operations]
4	9806.6000	Renting of machinery, equipment, appliances and other tangible goods acquired and used for rehabilitation and reconstruction
¹ [4A]	9819.9090	Service provided or rendered by port operators and terminal operators for handling, storage and clearance of the consignments imported for flood relief operations]
5	9829.0000	Labour and manpower supply services provided in the course of flood relief operations
6	9836.0000	Services provided or rendered by persons engaged in inter-city transportation or carriage of flood relief goods by road

2. This notification, if not rescinded earlier, shall stand rescinded on and from the 1st ²[July], 2023.

¹Sr. No. 3A & 4A inserted by SRB-3-4/39/2022 dated November 04, 2022.

²Substituted for "January" by SRB-3-4/15/2023 dated March 25, 2023.

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S.R.B.3-4/28/2025
Karachi, the July 01, 2025

Central Product Classification Version 2.1, as published by United Nations

In exercise of the powers conferred by section 728 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board is pleased to prescribe that the services shall be classified in accordance with the Central Product Classification Version 2.1, as published by United Nations, and as set out in Segment I of this notification as modified and clarified in terms of Segment II thereof.

(Segment I & II as annexures are not reproduced here pages around 222)

S.R.B.3-4/18/2026
Karachi, the July 25, 2026

In exercise of the powers conferred by sub-section (2) of section 8 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011), the Sindh Revenue Board, with the approval of the Government, is pleased to direct that the sales tax on the services of owners or drivers of two-wheeler vehicles using the cab aggregator services in relation to passenger ride, as classified under CPC Code 64115, shall be charged, levied and collected at a lower rate of 2% subject to the conditions and restrictions that the lower rate of 2%, as specified in this notification, shall:-

- (1) be charged, levied and collected on the net fare (excluding the commission of the cab aggregator) of the passenger ride;
 - (2) not be applicable on services of the drivers or owners of two-wheeler vehicles not involving carriage of passengers on such vehicles (e.g. delivery services, cargo/goods transport services, etc.); and
 - (3) not absolve the cab aggregator of his responsibilities and liabilities under Sindh Sales Tax Special Procedure (Services provided or rendered by cab aggregator and the services provided or rendered by the owners or drivers of the motor vehicles using the cab aggregator services) Rules, 2019.
2. This notification shall take effect on and from 25th May, 2026.

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Sindh Provincial Sales Tax

S.R.B.3-4/21/2026
Karachi, the June 29, 2026

In exercise of the powers conferred by section 10 of the Sindh Sales Tax on Services Act, 2011 (Sindh Act No. XII of 2011) read with sub-section (2) of section 8 and section 45 thereof, the Sindh Revenue Board, with the approval of the Government, is pleased to exempt such portion of the principal amount of Sindh sales tax (SST) as is in excess of the amount specified in the column (5) of the Table below and whole of the amount of penalty and default surcharge thereon, in respect of the services and tax periods specified in columns (2) and (3), respectively, subject to the condition that the amount payable specified in column (5) is truly declared and deposited in the prescribed manner in Sindh Government's head of account "B-02384" on or before 31st December, 2026:-

S. No.	Service Category	Tax Period	Tax Liability	Amount payable out of the tax liability stated in column(4)
(1)	(2)	(3)	(4)	(5)
1	Individual Life Insurance	July 2019 to June, 2026	20% of premium on all policies (excluding policies up to Rs.3.5 million coverage) x15%	25% of tax liability
2	Group Life Insurance	July 2019 to June, 2026	5% of premium on all policies x Applicable tax rate during the relevant tax period	100% of tax liability
3	Group Health Insurance	July 2019 to June, 2026	5% of premium on all policies x Applicable tax rate during the relevant tax period	100% of tax liability
4	Insurance Agents	July 2019 to June, 2026	2% of the commission	25% of tax liability
5	Insurance Brokers	July 2019 to June, 2026	3% of the commission	25% of tax liability

2. No adjustment or carry-forward of input tax in respect of the tax payable under this notification and also no refund of the tax already paid in excess of the amount determined in terms of this notification shall be admissible.

3. The benefit of this notification shall be contingent on the withdrawal of the litigations in relation to the insurance/reinsurance services including the services specified in column (2) of the Table above as pending in various Courts of law.

1-47-15-07-2026